

CITY OF LEXINGTON VIRGINIA

**Annual Budget
FY 2009-10**

CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2009-2010

CITY COUNCIL

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Frank Friedman, Council member

Bob Lera, Council member

Jack Page, Council member

T. Jon Ellestad, City Manager

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MEMORANDUM

To: Mayor and City Council

From: T. Jon Ellestad, City Manager

Date: April 1, 2009

Subject: Proposed FY2010 Annual Budget

While I am pleased to transmit to you for your review and approval the proposed Annual Operating Budget and work plan for FY2009-2010, I must admit that this has been one of the most difficult budgets I have had to prepare in my 18 years with Lexington. The decisions of what to recommend to you have not been easy and, I believe, you will find it just as difficult as you move through this document. This budget proposes total expenditures (all funds) of \$21,901,154, which is a decrease of \$805,000 (3.5%) from the approved FY2009 budget. Coincidentally, this amount is roughly equal to the funds appropriated in FY09 to finish our capital costs for the new courthouse and parking deck.

The General Fund has been reduced by \$191,834 or 1.4% once the courthouse payments are removed. This reduction was necessitated by the downturn in the economy which has translated into reduced local revenues. The personal property tax, interest income, local sales tax, recordation tax and the revenue sharing payment from the county are all projecting significant reductions while none of the other revenue sources looks particularly strong. To add to the difficulties, we had five expenditure areas that we had to increase. These included the additional costs to operate the new courthouse/parking deck, the addition of a new Fire Chief/Rescue Squad Captain position, a 9.4% increase in health insurance, an increase in the regional jail operating costs driven by reduced state revenues and the need to fund our OPEB liability. As a result, I feel it is essential that we increase our real estate tax by 2.4% (63.5 cents to 65 cents). While I had hoped to keep tax rates level in these difficult economic times, we must keep our revenues up with our operating expenditures in order to stay on strong financial ground.

The School Board did its share to help keep our expenditures in check by reducing their request from the General Fund slightly. This is despite a reduction of \$422,000 in aid from the state, with only \$264,000 of it being made up with federal economic stimulus funding. Overall, the School Division's budget decreased by almost \$140,000 or 2.1%. I greatly appreciate the actions of the School Board and Superintendent in helping us in these difficult times.

The Utility Fund is also showing an expenditure reduction of 1.9% (\$91,000). A portion of this is due to a debt service drop off, however, any reductions are welcomed since water and sewer revenues have not performed to expectations and this fund is in desperate need of an influx of cash. It is for this reason that I am proposing a 10% increase in the utility rates. I believe we will need additional double digit increases for the next three years as the debt service and operating costs of our upgraded wastewater plant are expected to hit in FY12. While this is not an action that I relish, costs for this fund are somewhat fixed and reduced water purchases by some of our largest accounts has eaten into the revenue we can anticipate.

As usual, I will provide a brief overview, by function, of the major recommendations in this budget.

I. REVENUES

The revenues that we are projecting to receive in FY09 have weakened significantly from this same time a year ago. Most of this we attribute to the national economic slowdown which will most likely continue through FY10. The personal property tax assessed values for calendar year 2009 dropped by 13% just due to reduced values for trucks and SUV's and with the economy the way it is, we don't anticipate many new vehicles being purchased. It should be noted that even with the proposed real estate tax increase to 65 cents per hundred dollars, the total amount of property taxes collected is only slightly greater than in FY09. We are not requesting that a greater property tax burden be placed on our citizens. One other note about the personal property tax is that I had hoped we could eliminate the vehicle stickers and fee this year and roll the revenue received from that fee into the personal property tax. This proved to be difficult to do while making it revenue neutral. I would still like to talk with City Council about the possibility of doing this in FY10.

The category of Other Local Taxes is projected to decrease by 3% from the FY09 budgeted figure. These are the taxes that are affected the most by the economy. Trying to anticipate what will be happening in our local economy has proven to be a difficult challenge. We tried to be conservative without being needlessly pessimistic. As further information becomes available, we should be able to update these projections.

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The two other revenue line items that cause the greatest concern are interest earnings and the County revenue sharing payment. The revenue sharing payment is projected to decrease because it is based on local taxes which are projected to decrease in the County as well as in the City. Interest earnings are dropping dramatically for two reasons: first, our fund balance is decreasing and we have less cash to invest, and second, interest rates have dropped. We are presently getting just over 1% on our LGIP investments. We don't expect that rate to turn around anytime soon.

We are proposing that a number of the City's fees be increased in FY10. For Public Works, we are proposing that the banner installation fee be increased from \$70 to \$80, the minimum snow plowing fee be increased from \$30 to \$40, the special brush pick-up fee be increased from \$40 to \$50 per half truck, the special leaf pick-up fee be increased from \$50 to \$75 and the water and sewer connection fee be increased from \$500 to \$1,000 (or actual cost if greater). Further, we are proposing that the dangerous dog license fee be increased from \$50 to \$100 and the Summer Fun fee for non-residents be increased from an additional \$30 to 50% of the City resident fee. Finally, we are proposing that the following planning fees be increased to cover our cost to administer the programs: zoning ordinance amendment-\$75 to \$200; re-zoning-\$125 to \$200; zoning variance-\$75 to \$100; zoning appeal-\$75-\$100; subdivision preliminary review base fee-\$200; final plat-\$50 per lot created; land disturbing plans review-cost of engineer plus \$50. I would also like to propose that we create a new fee to charge for special activities and events that will reimburse us for the overtime needed by the Police Department to work these events.

At this time, it is projected that state revenues contributed to the General Fund will remain stable for FY10. The cuts that had been projected in the Governor's original budget have been made up with federal economic stimulus funds. I anticipate that the next state budget will cause this entire issue to be a major issue.

Finally, I would like to explain the source of the \$475,365 from fund balance that is proposed balance this budget. First, \$274,923 is to pay the principal on the 2001 bond issue as has been done since these bonds were issued. Second, \$50,000 is proposed for the capital project to place utility lines underground on Randolph Street. This will only be needed if the grant requested for the remainder of this project is approved. Third, \$82,000 is requested for vehicle replacement. Fourth, \$22,760 is proposed to be appropriated from the fire and rescue donations accounts, and finally, we are proposing that the \$44,000 cost of the reassessment be funded from this source. It should be noted that the projected OPEB liability is funded in this budget without the usage of fund balance. While the fund balance took a serious hit in FY09, primarily due to the courthouse/parking deck final payments and the purchase of the Peebles property, we have not included the funds projected to be received from the state for the sale of the Moores Creek property or any future sale of the Peebles property.

II. EXPENDITURES

A. Compensation

This year I am not recommending any pay increases for our employees. This includes cost of living increases and step increases. This is the first time since this pay plan was created in the 1980s that merit step increases have not been granted. The budget does include increases for any anticipated individual employee promotions. No positions, however, are being proposed for upgrades. We will continue our existing freeze on filling positions until an evaluation is made by myself and the department head to determine whether or not a vacant position (or lower level position in that department) can be held open, either for a period of time or permanently.

We have been notified that health insurance premiums will increase by 9.4% effective July 1. The retirement contribution will not change this year, however, with the dramatic reduction in valuation of investments, I anticipate a significant rise in VRS rates in FY11.

B. Operations

There simply isn't a great deal to report to you that is included in this budget. I have done everything I can think of to reduce expenditures while not dramatically impacting the services we are providing to our citizens. I have also done my best to not eliminate positions that are presently filled. When and if turnover occurs, positions will be evaluated to determine whether or not they will be refilled.

The two major new initiatives in the FY10 budget are the operation, maintenance and security at the courthouse and parking deck and the addition of a paid Director for the Fire Department and Rescue Squad.. The first is a necessary obligation that will ramp up over the next two years through our joint services agreement with the County and the second is a move to provide stability and continuity to our fire and rescue organizations and strengthen volunteer operations.

Funding has also been included to perform a general real estate reassessment, which is required at least every four years, and moneys in the Planning and Development budget to perform two studies. One to evaluate our downtown parking system and the second to study the economic potential of the South Main Street commercial corridor.

C. Capital Budget

Included in this budget are the FY10 projects that were approved in the recently adopted Capital Improvements Plan. The \$50,000 for the Randolph Street project is proposed to be funded from the fund balance and \$23,000 for the Diamond Street handrails and the Whitmore Street sidewalk will be funded from the state street maintenance funds. This leaves only

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\$15,000 to come from general tax support.

D. Schools

As previously mentioned, the School Board's request for support from the General Fund has been reduced slightly from the FY09 approved budget. This is despite a major reduction in funding from the state. The narratives included in the School Fund of this document will explain how these reductions were made.

E. Utility Fund

The finances in the Utility Fund are presently in serious difficulty. Water and sewer fees are projected to be almost 8% under the FY09 budgeted figure leaving this fund \$237,000 short of balancing. Not only do we need to get this fund back to a positive balance, but we need to begin building cash reserves for the future. For this reason, I am proposing a 10 % increase in both water and sewer rates. While we normally implement the rate increases on July 1, I would suggest that we look at enacting this increase as soon as possible. While we have tried to hold back expenditures as much as possible, most of the expenses in this fund cannot be put off or eliminated. When a water line breaks it needs to be repaired, when a sewer line stops up it needs to be cleaned out. The cost of purchasing water and treating sewage is based on usage which we cannot fully control. We are anticipating no increase in the cost of wholesale water and at least an 8% increase in sewage treatment from the Maury Service Authority. This sewage treatment rate will continue to increase as the treatment plant upgrade comes on line in FY12. As stated earlier, I anticipate double digit rate increases for the next couple of years. While this all looks quite bleak, we still need to remember that an average monthly cost for water and sewer combined is still only \$55. This is less than most household cable television bills.

III. BUDGET TIMETABLE

The following is a proposed timetable for review and approval of this budget.

Date	Day	Time	Task	Location
April 2	Thursday	7:00 pm 8:00 pm	Worksession-Agency P.H. - Agency Requests	150 S. Main St. 150 S. Main St.
April 9	Thursday	7:30 pm	Worksession-School Board	City Hall
April 16	Thursday	8:00 pm	P.H. - Full Budget	150 S. Main St.
April 21	Tuesday	7:30 pm	Worksession	City Hall
April 23	Thursday	7:30 pm	Worksession	City Hall
April 28	Tuesday	7:30 pm	Worksession	City Hall
April 30	Thursday	7:30 pm	Worksession	City Hall
May 7	Thursday	8:00 pm	Budget Adoption	150 S. Main St.

IV. ACKNOWLEDGMENTS

As always, I would like to thank our City Department Heads for their assistance in developing this budget in very difficult times. Also, thanks to Sharon Edwards and Teresa Hartless for their help in preparing the document. A great deal of thanks goes to Gigi Vita who completely reformatted the budget, hopefully making it easier to follow and preparing it so that it can now be placed on the City's website. Finally, Monty Higgins is the key person involved in all aspects of this preparation and without his help I would be unable to complete this crucial task. Thanks to all.

BUDGET SUMMARIES

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

<u>ALL FUNDS SUMMARY</u>	General Fund	School Fund	Utilities Fund	Capital Projects	Total All Funds
Expenses					
Administration	1,225,785	387,783	133,538	0	1,747,106
Operations	7,824,772	5,500,639	4,495,590	0	17,821,001
Debt Service	1,049,394	192,873	0	0	1,242,267
Capital Outlay	70,000	285,154	99,000	481,000	935,154
TOTAL EXPENSES	10,169,951	6,366,449	4,728,128	481,000	21,745,528
Revenues					
Property Taxes	4,345,000	0	0	0	4,345,000
Other Local Taxes	2,929,800	0	0	0	2,929,800
Charges For Services	842,100	227,400	4,847,595	0	5,917,095
State Support	1,879,196	2,883,108	0	0	4,762,304
Federal Support	48,500	538,548	0	416,000	1,003,048
Other Local Support	2,512,209	1,200	0	0	2,513,409
TOTAL REVENUE	12,556,805	3,650,256	4,847,595	416,000	21,470,656
Transfers (In) Out					
General Fund	0	(2,716,193)	0	(65,000)	(2,781,193)
School Fund	2,716,193	0	0	0	2,716,193
Utility Fund	0	0	0	0	0
Equipment Replacement Fund	0	0	0	0	0
Cemetery Fund	22,000	0	0	0	22,000
Capital Projects Fund	65,000	0	0	0	65,000
VPA Fund	0	0	0	0	0
Housing Fund	0	0	0	0	0
Youth Services Fund	0	0	0	0	0
TOTAL TRANSFERS	2,803,193	(2,716,193)	0	(65,000)	22,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXP. & TRANSFERS	<u>(\$416,339)</u>	<u>\$0</u>	<u>\$119,467</u>	<u>\$0</u>	<u>(\$296,872)</u>

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<u>GENERAL FUND SUMMARY</u>	2008 Actual Per Audit	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
REVENUES					
Property Taxes	4,144,129	4,293,200	4,293,200	4,282,200	4,345,000
Other Local Taxes	3,078,467	3,072,900	3,072,900	2,969,100	2,929,800
Permits & Licenses	108,095	32,853	32,853	50,000	31,300
Fines & Forfeitures	106,274	98,700	98,700	126,600	106,900
Use of Money & Property	724,035	248,700	248,700	186,700	125,500
Charges For Services	777,319	916,400	916,400	782,400	842,100
Miscellaneous	2,282,011	2,077,100	2,077,860	2,235,500	2,028,800
Recovered Costs	254,618	191,600	191,600	219,709	219,709
State Non-Categorical	1,061,257	1,004,285	1,004,285	1,005,149	1,001,849
State Categorical	861,703	865,466	870,531	876,061	877,347
Federal Categorical	41,123	52,100	60,438	59,506	48,500
Transfers In	113,133	0	0	0	0
TOTAL REVENUES	13,552,164	12,853,304	12,867,467	12,792,925	12,556,805
EXPENDITURES					
General Government Administration	1,296,759	1,226,142	1,233,888	1,200,730	1,225,785
Judicial Administration	208,306	270,026	270,026	232,012	288,492
Public Safety	2,420,281	2,625,525	2,745,480	2,742,638	2,734,599
Public Works	2,744,447	3,142,423	3,209,386	3,065,349	2,978,888
Health, Education, & Welfare	628,278	721,535	722,364	706,922	703,368
Leisure Services	423,055	455,323	605,323	1,293,972	450,100
Community Development	756,483	687,264	773,342	765,085	628,444
Non-departmental	1,342,967	1,218,892	1,189,573	1,201,673	1,160,275
TOTAL EXPENDITURES	9,820,576	10,347,130	10,749,382	11,208,381	10,169,951
TRANSFERS OUT					
To School Fund	2,644,297	2,723,374	2,746,193	2,746,193	2,716,193
To Cemetery Fund	24,650	22,000	22,000	22,000	22,000
To Capital Projects Fund	945,759	944,000	1,255,378	1,430,235	65,000
TOTAL TRANSFERS	3,614,706	3,689,374	4,023,571	4,198,428	2,803,193
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	116,882	(1,183,200)	(1,905,486)	(2,613,884)	(416,339)
BEGINNING FUND BALANCE	8,573,394	8,690,276	8,690,276	8,690,276	6,076,392
ENDING FUND BALANCE	<u>\$8,690,276</u>	<u>\$7,507,076</u>	<u>\$6,784,790</u>	<u>\$6,076,392</u>	<u>\$5,660,053</u>

NOTE: The reserve account for equipment replacement is estimated to be \$603,512 and is included in the ending fund balance on June 30, 2010. Also, the Fire and First Aid reserve funds are included in the ending fund balance for June 30, 2010.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

<u>SCHOOL FUND SUMMARY</u>	2008 Actual Per Audit	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
REVENUES					
Use of Money & Property	4,896	600	600	600	600
Charges For Services	229,039	214,000	214,000	214,000	227,400
Miscellaneous	162	600	600	600	600
Recovered Costs	12,128	0	0	0	0
State Categorical	3,022,117	3,305,882	3,305,882	3,305,882	2,883,108
Federal Categorical	266,234	221,233	364,955	364,955	538,548
TOTAL REVENUES	3,534,576	3,742,315	3,886,037	3,886,037	3,650,256
EXPENDITURES					
Instruction	4,127,108	4,449,902	4,626,442	4,626,442	4,245,610
Adm., Attendance, & Health	366,674	393,930	393,930	393,930	387,783
Operation & Maintenance	376,129	444,700	444,700	444,700	469,619
Cafeteria	161,396	170,012	170,012	170,012	168,347
Capital Projects	275,060	264,754	264,754	264,754	264,754
Non-departmental	457,627	192,873	215,692	215,692	215,692
Federal Programs	207,968	192,389	334,320	334,320	249,911
Technology	338,638	397,129	397,129	397,129	364,733
TOTAL EXPENDITURES	6,310,600	6,505,689	6,846,979	6,846,979	6,366,449
TRANSFERS (IN) OUT					
From General Fund	(2,644,297)	(2,723,374)	(2,746,193)	(2,746,193)	(2,716,193)
TOTAL TRANSFERS	(2,644,297)	(2,723,374)	(2,746,193)	(2,746,193)	(2,716,193)
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	(131,727)	(40,000)	(214,749)	(214,749)	0
BEGINNING FUND BALANCE	465,752	334,025	334,025	334,025	119,276
ENDING FUND BALANCE (DEFICIT)*	<u>\$ 334,025</u>	<u>\$ 294,025</u>	<u>\$ 119,276</u>	<u>\$ 119,276</u>	<u>\$ 119,276</u>

NOTE: The School Fund includes \$75,000 as a contingency for any state revenue shortfall. The remainder of the estimated ending fund balance for June 30, 2010 is for school construction.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

<u>UTILITY FUND SUMMARY</u>	2008 Actual Per Audit	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
REVENUES					
Charges For Services	4,668,204	4,877,400	4,877,400	4,679,800	4,847,595
Miscellaneous	842	0	0	0	0
TOTAL REVENUES	4,669,046	4,877,400	4,877,400	4,679,800	4,847,595
EXPENDITURES					
Administration	113,352	129,057	129,057	135,246	133,538
Water Operations	1,508,406	1,583,374	1,583,374	1,583,873	1,572,989
Wastewater Operations	2,545,364	2,674,235	2,674,235	2,711,815	2,666,872
Non-departmental	306,339	275,941	275,941	299,907	255,729
TOTAL EXPENDITURES	4,473,461	4,662,607	4,662,607	4,730,841	4,629,128
NET OPERATING INCOME (LOSS)	195,585	214,793	214,793	(51,041)	218,467
ADJUSTMENTS TO RECONCILE NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	84,917	80,000	80,000	84,100	84,200
Investment In Fixed Assets	(83,137)	(219,000)	(237,129)	(227,706)	(99,000)
Debt Service Costs	(182,611)	(43,017)	(43,017)	(43,017)	0
Miscellaneous	(10,885)	0	0	0	0
NET CASH - INCREASE (DECREASE)	3,869	32,776	14,647	(237,664)	203,667
BEGINNING CASH POSITION	213086	216955	216955	216,955	(20,709)
ENDING CASH POSITION	<u>\$216,955</u>	<u>\$249,731</u>	<u>\$231,602</u>	<u>(\$20,709)</u>	<u>\$182,958</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

CAPITAL PROJECTS FUND SUMMARY	2008 Actual Per Audit	2009 Adopted Budget	2,009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
REVENUES					
Miscellaneous	0	6,000	6,000	6,000	0
Federal Categorical	100,251	0	292,046	292,046	416,000
TOTAL REVENUES	100,251	6,000	298,046	298,046	416,000
EXPENDITURES					
Parks & Recreation	102,673	50,000	408,828	408,828	0
Streets, Parking, & Sidewalks	4,670	5,000	249,252	249,252	481,000
Municipal Facilities	6,817,322	895,000	3,611,346	4,091,181	0
TOTAL EXPENDITURES	6,924,665	950,000	4,269,426	4,749,261	481,000
TRANSFERS (IN) OUT					
From General Fund	(945,759)	(944,000)	(950,400)	(1,430,235)	(65,000)
To General Fund	0	0	0	0	0
TOTAL TRANSFERS	(945,759)	(944,000)	(950,400)	(1,430,235)	(65,000)
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	(5,878,655)	0	(3,020,980)	(3,020,980)	0
BEGINNING FUND BALANCE	8,912,026	3,033,371	3,033,371	3,033,371	12,391
ENDING FUND BALANCE	<u>\$ 3,033,371</u>	<u>\$ 3,033,371</u>	<u>\$ 12,391</u>	<u>\$ 12,391</u>	<u>\$ 12,391</u>

GENERAL FUND

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Revenues		2008 Actual Revenues	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Property Taxes						
1011.0101	Real Property-Current	3,427,407	3,681,600	3,681,600	3,703,600	3,810,000
1011.0102	Real Property-Delinquent	48,968	53,700	53,700	24,500	35,700
1011.0201	Public Service Corp.	87,821	86,000	86,000	85,800	82,800
1011.0301	Personal Prop.-Current	533,867	568,100	568,100	566,700	515,700
1011.0302	Personal Prop.-Delinquent	14,210	15,000	15,000	21,000	16,500
1011.0305	Provision-Uncollectible	0	(150,000)	(150,000)	(150,000)	(146,400)
1011.0601	Penalties (All)	22,399	25,900	25,900	23,500	22,600
1011.0602	Interest (All)	9,457	12,900	12,900	7,100	8,100
Property Taxes TOTAL:		4,144,129	4,293,200	4,293,200	4,282,200	4,345,000
Other Local Taxes						
1012.0101	Local Sales Tax	794,444	806,000	806,000	768,400	768,400
1012.0201	Consumers Utility Tax	310,248	310,200	310,200	316,500	316,500
1012.0204	Business Consumption Tax	27,416	28,100	28,100	27,800	27,800
1012.0306	Business License Tax	607,520	540,000	540,000	540,000	540,000
1012.0402	Communications S. & U. Ta	368,921	378,500	378,500	348,000	335,500
1012.0501	Motor Vehicle Licenses	65,471	64,000	64,000	65,500	26,500
1012.0601	Bank Stock Taxes	39,413	50,300	50,300	44,100	44,100
1012.0701	Recordation Taxes	61,427	71,000	71,000	36,500	36,500
1012.1001	Transient Occupancy Tax	207,005	212,800	212,800	208,900	208,900
1012.1101	Meals Tax	596,602	612,000	612,000	613,400	625,600
Other Local Taxes TOTAL:		3,078,467	3,072,900	3,072,900	\$2,969,100	2,929,800
Permits & Licenses						
1013.0101	Dog Licenses	5,093	5,700	5,700	4,600	4,600
1013.0308	Building & Zoning Permits	101,283	25,453	25,453	43,600	25,000
1013.0331	Excavation Permits	725	700	700	700	700
1013.0332	Hunting & Fishing Permits	994	1,000	1,000	1,100	1,000
Permits & Licenses TOTAL:		108,095	32,853	32,853	50,000	31,300
Fines & Forfeitures						
1014.0101	Court Fines	63,519	60,100	60,100	83,100	70,000
1014.0102	Parking Fines	35,957	31,100	31,100	38,200	31,100
1014.0103	Courthouse Maint. Fee	6,545	7,000	7,000	5,200	5,600
1014.0802	Forfeited Assets (Local)	253	500	500	100	200
Fines & Forfeitures TOTAL:		106,274	98,700	98,700	126,600	106,900
Revenue from Use of Money and Property						
1015.0102	Interest-General	331,532	176,400	176,400	126,300	65,100
1015.0104	Interest-Cemetery	55,191	49,000	49,000	37,400	37,400
1015.0117	Interest-Bond Account	304,978	0	0	0	0

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Revenues		2008 Actual Revenues	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
1015.0201	Rents And Rebates	23,127	23,000	23,000	23,000	23,000
1015.3201	Interest-Fire Reserve A	1,906	0	0	0	0
1015.3204	Interest-First Aid Reserve	7,301	300	300	0	0
Rev fr Use of Money & Prop. TOTAL:		724,035	248,700	248,700	186,700	125,500
Charges For Services						
1016.0706	Community Activity Supp	4,970	4,500	4,500	4,300	4,400
1016.0805	Refuse Fees	128,960	142,200	142,200	136,800	136,800
1016.0806	Landfill Fees	147,788	225,000	225,000	180,000	171,100
1016.1302	Swimming Pool Admission	70,675	72,000	72,000	72,000	72,000
1016.1303	Swimming Pool Concessio	22,523	21,600	21,600	19,000	20,000
1016.1309	Burial Spaces	33,150	26,100	26,100	34,400	29,700
1016.1310	Grave Opening/Closing	22,717	23,900	23,900	13,500	22,700
1016.1905	Penalties	252	300	300	300	300
1016.2000	False Alarm Response Ca	325	200	200	1,500	300
1016.2500	Misc. Fees-Finance	51,567	56,100	56,100	56,100	56,100
1016.3000	Misc. Fees-Public Safety	14,154	6,000	6,000	4,300	4,300
1016.3203	Rescue Service Fees	263,369	316,000	316,000	241,300	303,000
1016.4000	Misc. Fees-Public Works	11,436	16,000	16,000	11,300	11,300
1016.4103	Misc. Fees-Parking Garage	0	0	0	1,100	3,000
1016.5820	Farmer's Market Service	1,884	1,700	1,700	1,700	1,700
1016.5900	Misc. Fees-Youth Service	3,050	4,700	4,700	4,700	5,300
1016.9999	Misc. User Fees	499	100	100	100	100
Charges For Services TOTAL :		777,319	916,400	916,400	782,400	842,100
Misc. Revenue						
1018.0200	Contributions-General	245,251	225,500	225,500	234,200	234,200
1018.0201	County Revenue Sharing	1,696,618	1,748,400	1,748,400	1,731,500	1,698,300
1018.3201	Contributions-Fire Reserve	195,000	0	0	0	0
1018.3204	Contributions-First Aid	12,641	0	0	0	0
1018.5900	Contributions-Youth Ser	1,500	1,500	1,500	1,500	1,500
1018.9000	Salvaged Equipment	581	2,500	2,500	2,500	2,500
1018.9001	Gain On Gfa Disposal	25,574	0	0	0	0
1018.9100	Contributions-Equip. Rep	15,000	15,000	15,000	15,000	15,000
1018.9902	Charges In Lieu Of Taxes	54,167	54,200	54,200	57,300	57,300
1018.9912	Misc. Revenue	26,101	20,000	20,760	193,500	20,000
1018.9913	Misc. Revenue-VPA	9,300	10,000	10,000	0	0
1018.9924	Misc. Revenue-First Aid	286	0	0	0	0
Misc. Revenue TOTAL:		2,282,019	2,077,100	2,077,860	2,235,500	2,028,800

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Revenues		2008 Actual Revenues	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Recovered Costs						
1019.0102	Jt.Svcs/Fire & Rescue	220,805	191,600	191,600	219,709	219,709
1019.0125	Insurance Recovery Cost	33,813	0	0	0	0
Recovered Costs TOTAL:		254,618	191,600	191,600	219,709	219,709
State - Non-categorical						
1022.0103	Motor Veh. Carriers Tax	220	0	0	300	300
1022.0104	Motor Vehicle Rental Tax	1,082	700	700	700	700
1022.0105	Mobile Home Title Tax	275	500	500	500	500
1022.0106	Recordation Taxes	14,084	15,464	15,464	15,400	12,100
1022.0303	State PPTRA	620,781	581,200	581,200	581,200	581,200
1022.0307	Short Term Rental Tax	1,052	800	800	1,000	1,000
1022.0448	Other Non-categorical	24	0	0	0	0
1023.0301	Commissioner Of Revenue	85,757	83,581	83,581	83,581	83,581
1023.0401	Treasurer	68,810	66,442	66,442	66,442	66,442
1023.0601	Electoral Board	41,754	37,156	37,156	37,156	37,156
1023.0801	Law Enforcement	227,418	218,442	218,442	218,870	218,870
State - Non-Categorical TOTAL:		1,061,257	1,004,285	1,004,285	1,005,149	1,001,849
State - Categorical						
1024.0102	Public Assistance/Welfare	171,601	222,321	222,321	222,300	222,300
1024.0405	State Fire Grant	19,198	19,100	23,223	22,809	19,300
1024.0406	State Street Maint. Rev	588,541	570,700	570,700	579,540	585,335
1024.0411	EMS-Four For Life	5,957	3,500	3,500	3,500	2,500
1024.0412	VJCCCA Grant	44,781	44,345	44,345	42,912	42,912
1024.0416	Arts Challenge Grant	5,000	5,000	5,000	5,000	5,000
1024.0420	Dept. Of Forestry Grant	10,000	0	0	0	0
1024.0448	Other Categorical Revenue	4,238	0	942	0	0
1024.0802	Forfeited Asset Sharing	392	500	500	0	0
1024.0816	RSIF Grants	11,995	0	0	0	0
State - Categorical TOTAL:		861,703	865,466	870,531	876,061	877,347
Federal - Categorical						
1033.0102	Federal Public Assistance	22,251	40,000	40,000	40,000	40,000
1033.0112	CJS Grant	1,480	3,500	3,500	3,500	3,500
1033.0113	DMV Grant	7,948	5,000	13,338	12,406	5,000
1033.0116	DHS Grants	2,372	0	0	0	0
1033.0420	Dept. of Forestry Grant	834	3,600	3,600	3,600	0
1033.7200	DCR Grant	6,238	0	0	0	0
Federal - Categorical TOTAL:		41,123	52,100	60,438	59,506	48,500

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Revenues		2008 Actual Revenues	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Fund Balance						
1042.9999	Appropriated Fund Balance	0	1,183,200	1,905,486	2,613,884	416,339
Fund Balance TOTAL:		0	1,183,200	1,905,486	2,613,884	416,339
GENERAL FUND TOTAL:		<u>13,439,039</u>	<u>14,036,504</u>	<u>14,772,953</u>	<u>15,406,809</u>	<u>12,973,144</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Organization Function Sub-Function		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
General Government						
1101	City Council	55,231	48,266	53,066	53,066	48,502
1201	City Manager	185,551	177,456	178,052	177,301	176,274
1204	City Attorney	54,929	49,900	49,900	63,511	49,524
1205	Human Resources	55,912	64,448	64,448	64,445	62,285
1209	Commissioner Of Revenue	247,490	219,402	219,402	218,085	212,470
1210	Reassessment	2,228	2,600	2,600	2,500	46,050
1213	Treasurer	260,900	182,467	182,467	155,777	159,200
1214	Finance	249,105	285,240	287,590	279,828	286,195
1251	Information Technology	130,113	138,999	138,999	130,620	130,180
1310	Electoral Board	55,300	57,364	57,364	55,597	55,105
General Government TOTAL :		1,296,759	1,226,142	1,233,888	1,200,730	1,225,785
Judicial Administration						
2101	Judicial Services	162,506	225,600	225,600	189,100	245,580
2901	VJCCCA Services	45,800	44,426	44,426	42,912	42,912
Judicial Administration TOTAL:		208,306	270,026	270,026	232,012	288,492
Public Safety						
3101	Police	1,574,005	1,720,120	1,731,459	1,710,590	1,710,262
3201	Fire - Reserve Fund	0	0	100,255	100,255	12,500
3202	Fire	240,468	273,723	282,084	300,586	300,499
3203	First Aid	454,727	482,910	482,910	471,812	539,408
3204	First Aid - Reserve	13,853	10,260	10,260	2,484	10,260
3305	Juv. & Adult Detention	58,383	50,374	50,374	72,847	75,899
3501	Special Services	78,845	88,138	88,138	84,064	85,771
Public Safety TOTAL :		2,420,281	2,625,525	2,745,480	2,742,638	2,734,599
Public Works						
4000	Public Works Administration	106,341	115,274	115,274	110,742	111,752
4050	Public Works Labor Pool	91,449	273,878	273,878	225,865	231,410
4102	Streets & Sidewalks	335,659	334,361	334,361	332,819	319,192
4103	Courthouse Parking Deck	0	0	0	11,644	27,182
4104	Equipment Operations	215,228	205,458	205,458	204,165	200,783
4110	General Adm./Misc	39,245	52,629	52,629	52,486	43,011
4120	Structures/Bridge	5,037	34,956	34,956	34,784	35,132
4130	Pavement Maintenance	235,971	183,625	183,625	183,533	173,135
4131	Drainage Maintenance	31,598	36,482	36,482	36,257	35,484
4133	Snow & Ice Removal	22,409	73,256	73,256	72,986	73,716
4140	Traffic Control Device Main.	101,042	90,799	90,799	90,354	91,258
4141	Other Traffic Services	153,238	130,787	130,787	129,738	131,035

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

4142	Street Emergency	0	2,553	2,553	2,539	2,564
Fund 01 - General Fund		2008	2009	2009	2009	2010
Organization Function		Actual	Adopted	Amended	Projected	Adopted
Sub-Function		Expenses	Budget	Budget	Budget	Budget
4150	Community Activity Support	48,071	46,084	49,139	48,771	46,283
4200	Solid Waste Management	947,960	1,110,937	1,110,937	1,032,736	1,026,913
4301	Building Maintenance	109,451	104,269	104,269	105,645	101,765
4410	Park Maintenance	191,131	195,678	225,773	223,242	194,501
4420	Cemeteries Maintenance	110,617	151,397	185,210	167,043	133,772
Pubic Works TOTAL:		2,744,447	3,142,423	3,209,386	3,065,349	2,978,888
Health, Education, & Welfare						
5101	Health, Education & Welfare	566,591	653,637	654,466	638,513	636,442
5900	Youth Services Office	61,687	67,898	67,898	68,409	66,926
Health, Education & Welfare TOTAL:		628,278	721,535	722,364	706,922	703,368
Leisure Services						
7200	Leisure Services Contributio	331,415	344,828	369,828	1,053,428	336,485
7250	Municipal Swimming Pool	91,640	110,495	110,495	115,544	113,615
7251	Indoor Swimming Pool	0	0	125,000	125,000	0
Leisure Services TOTAL:		423,055	455,323	605,323	1,293,972	450,100
Community Development						
8110	Planning & Development	305,345	318,086	348,086	343,569	313,299
8111	Housing Program	59,046	4,800	31,544	31,244	6,500
8112	Safe & Sound Program	0	5,000	5,000	1,000	0
8120	Water Quality Management	42,913	15,000	30,515	30,515	2,500
8140	Tree Board	33,779	38,217	38,217	38,121	30,320
8200	Com. Dev. Contributions	315,400	306,161	319,980	320,636	275,825
Community Development TOTAL:		756,483	687,264	773,342	765,085	628,444
Non-Departmental						
9103	General Insurance	0	(11,000)	(11,000)	3,300	2,300
9105	Photocopying Services	(2,822)	(1,600)	(1,600)	(3,800)	(3,000)
9301	Contingency	0	51,500	12,100	12,100	51,500
9310	Non-departmental	195,805	109,060	119,141	119,141	60,081
9350	Interfund Transfers	3,614,706	3,689,374	4,023,571	4,198,428	2,803,193
9401	Debt Service	1,149,984	1,070,932	1,070,932	1,070,932	1,049,394
Non-Departmental TOTAL:		4,957,673	4,908,266	5,213,144	5,400,101	3,963,468
Fund 01 TOTAL:		<u>13,435,282</u>	<u>14,036,504</u>	<u>14,772,953</u>	<u>15,406,809</u>	<u>12,973,144</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services						
1001	Full - Time Wages	1,930,438	2,129,595	2,129,595	2,104,729	2,152,365
1002	Overtime	173,674	152,057	152,057	158,006	140,638
1003	Part - Time Wages	207,311	225,699	225,699	211,344	209,318
1041	Pwks Regular Wages	613,916	638,111	638,111	629,998	632,134
1042	Pwks Overtime Wages	66,900	69,091	69,091	64,079	55,302
1099	Call - Out Pay	50,559	57,600	57,600	49,450	25,500
1520	Wages - Substitutes	716	4,835	4,835	3,500	4,314
Personnel Services TOTAL:		3,043,514	3,276,988	3,276,988	3,221,106	3,219,571
Fringe Benefits						
2001	Fica	219,888	250,693	250,693	245,806	247,399
2002	Retirement	380,281	393,365	393,365	387,807	395,332
2005	Medical Insurance	496,836	550,776	550,776	552,603	602,932
2006	Life Insurance	24,523	24,494	24,494	22,567	22,679
2009	Unemployment Insurance	2,347	2,000	2,000	2,067	2,330
2011	Worker's Comp Insurance	91,303	106,974	106,974	100,463	106,411
2012	ARC-OPEB Liability Res.	0	0	10,081	10,081	10,081
Fringe Benefits TOTAL:		1,215,178	1,328,302	1,338,383	1,321,394	1,387,164
Contractual Services						
3001	Temporary Labor	6,596	6,000	6,000	6,000	5,000
3002	Professional Services	201,839	178,972	281,122	243,325	200,478
3004	Repairs & Maintenance	278,371	239,288	291,556	292,995	240,914
3005	Maintenance Svc Contract	96,188	109,110	109,110	129,833	110,277
3006	Printing & Binding	11,565	13,400	13,400	10,722	14,350
3007	Advertising	6,988	9,600	9,600	6,371	8,900
3008	Laundry & Dry Cleaning	9,158	7,075	7,075	9,417	7,275
3009	Svcs Of Other Govts	3,090	3,193	3,193	3,193	3,200
3018	Bank Activity Charge	(99)	200	200	232	200
3021	Victim Witness Coordinator	6,000	6,000	6,000	6,000	6,480
3022	Probation Office	2,862	3,500	3,500	3,000	0
3023	Court Offices	153,619	216,000	216,000	180,000	239,000
3024	Landfill Contract	253,731	352,900	352,900	290,000	290,000
3025	Recycling Center	34,143	38,760	38,760	12,760	1,500
3028	Computer Software	11,697	5,750	5,750	5,750	5,750
3029	VJCCCA Services	5,801	6,256	6,256	5,493	5,276
3030	Janitorial Services	7,785	7,465	7,465	14,769	3,800
3099	Outside Data Processing	7,100	7,500	7,500	7,500	7,100
3112	Safe & Sound Services	0	0	0	0	2,000
3117	Lot Cleaning	1,825	1,500	1,500	1,500	1,200

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
3203	Contractual Response Se	267,380	275,402	275,402	284,850	323,100
3302	Jail Contract	51,876	46,127	46,127	68,600	72,461
Contractual Services TOTAL:		1,417,515	1,533,998	1,688,416	1,582,310	1,548,261
Internal Services						
4002	Inside Vehicle Maint &	(29,312)	(28,962)	(28,962)	(28,962)	(69,865)
4004	Photocopying Services	(89)	1,424	1,424	(240)	1,067
4010	Special Projects - Pwks	12,705	6,370	6,370	4,870	6,100
4025	Svcs Of Pwks - Equipment	0	(44)	(44)	(44)	0
Internal Services TOTAL:		(16,696)	(21,212)	(21,212)	(24,376)	(62,698)
Other Charges						
5101	Electrical Service	59,747	61,912	61,912	71,906	67,785
5102	Heating Services	40,396	40,410	40,410	40,750	41,853
5103	Water & Sewer Services	16,953	17,348	17,348	17,827	18,172
5104	Street Lighting	67,463	71,423	71,423	71,079	69,390
5201	Postal & Messenger Svcs	17,998	20,051	20,051	19,150	20,959
5202	Electronic Data Services	12,526	11,780	11,780	14,898	17,525
5203	Telephone	32,419	25,122	25,122	25,438	24,211
5204	Cellular Telephone Services	6,442	29,320	29,320	21,078	21,960
5306	Surety Bonds	0	770	770	1,900	1,900
5308	General Liability Insurance	135,814	140,682	140,682	137,379	156,440
5310	Umbrella Policy	19,478	21,037	21,037	20,474	23,395
5312	Self Insurance Program	0	5,000	5,000	5,000	5,000
5399	Insurance Allocation	(79,152)	(88,245)	(88,245)	(84,292)	(92,579)
5401	Office Supplies	11,633	13,187	13,187	19,863	12,850
5403	Agricultural Svc/Supplies	5,052	4,776	4,776	4,526	3,253
5404	Medical Supplies	20,375	24,200	24,200	21,492	24,050
5405	Janitorial Supplies	6,595	7,629	7,629	7,093	7,786
5406	Generator Supplies	814	0	0	48	0
5407	Repair & Maint Supplies	16,799	26,365	26,365	28,905	27,242
5408	Vehicle/Equip Supplies	302,316	291,700	291,700	295,347	311,550
5409	Police Supplies	5,135	6,250	7,549	7,142	8,000
5410	Uniform & Wearing Apparel	41,428	38,500	39,260	26,800	29,550
5411	Books & Subscriptions	6,717	8,014	8,014	7,614	5,764
5413	Other Operating Supplies	194,433	214,925	215,521	238,866	217,009
5414	Merchandise For Resale	11,650	12,400	12,400	12,100	12,100
5415	Recreation Supplies	4,797	5,400	5,400	5,500	4,400
5417	Photocopying Supplies	2,099	2,100	2,100	1,800	1,900
5419	Flag Supplies	0	100	3,155	3,205	100

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
5420	Skateboard Park Supplies	1,883	1,800	1,800	1,800	1,818
5421	Kids Playce	3,392	1,110	1,205	1,205	0
5426	Chemical Supplies	6,738	5,000	5,000	5,000	6,000
5428	Data Processing Supplies	16,799	15,278	15,278	14,816	18,078
5430	Asphalting Materials	1,346	19,004	19,004	19,004	19,194
5450	Crime Prevention Supplies	4,410	4,500	4,500	4,000	3,000
5477	Durable Goods	98,954	63,180	109,980	89,837	50,730
5501	Travel & Training	45,254	58,203	58,203	50,645	52,550
5502	Travel - Business/Promotion	0	50	50	0	0
5506	Travel- Vehicle Allowance	3,000	4,000	4,000	4,000	4,000
Other Charges TOTAL:		1,141,703	1,184,281	1,236,886	1,233,195	1,196,935
Agency Contributions						
5601	State Health Department	49,901	55,000	55,000	49,137	52,000
5602	Community Services Board	36,050	38,897	38,897	38,897	38,897
5603	CSB - Pep Grant	5,250	5,639	5,639	5,639	5,639
5604	Payments To Civic Org	7,412	0	0	0	0
5605	Regional Library Service	144,810	156,592	156,592	156,592	156,592
5606	Permits To State Agencies	0	100	100	100	100
5608	Payments To Juvenile Dent.	6,507	4,247	4,247	4,247	3,438
5609	Rockbridge SPCA	10,845	14,560	14,560	14,560	16,380
5610	Property Tax Payments	1,203	1,100	1,100	1,500	1,500
5611	State & Local Hospital	11	19	19	50	0
5613	Project Horizon	4,000	4,500	4,500	4,500	4,500
5614	Rockbridge Free Clinic	6,000	6,000	6,000	6,000	6,000
5615	RATS	8,000	8,640	8,640	8,640	8,640
5618	Drug Task Force Account	2,145	4,500	4,500	1,500	3,500
5620	DSLCC	2,051	0	0	0	0
5621	DSLCC - Local Center	4,230	22,472	22,472	22,472	22,472
5630	Social Services Adm.	51,678	50,002	50,002	51,678	45,526
5632	Tax Relief-Elderly/Disabled	32,053	35,000	35,000	32,303	33,000
5633	TAP	7,690	8,075	8,075	8,075	8,075
5634	VPAS	16,311	14,730	14,730	14,730	14,730
5635	RAOC (Rkbg Area Occup C)	15,868	6,068	6,068	6,068	6,068
5636	Hospice	2,000	2,100	2,100	2,100	2,000
5637	Blue Ridge Legal Service	995	995	995	995	995
5638	Senior Center	7,430	8,500	8,500	7,100	8,600
5639	Yellow Brick Road	5,000	5,000	5,000	5,000	5,000
5645	Horse Center Foundation	68,985	72,400	72,400	68,000	69,000
5650	Payments For Cultural Act.	17,569	6,500	134,500	134,500	5,500

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
5651	FAIR (Fine Arts in Rock.)	3,000	3,000	3,000	3,000	3,000
5652	Lime Kiln Arts	7,000	7,000	7,000	7,000	7,000
5653	Rockbridge Fair	2,500	2,500	2,500	2,500	0
5654	Indoor Swimming Pool	7,648	7,500	32,500	32,500	7,500
5657	Regional Tourism	161,508	170,980	170,980	170,980	175,159
5660	Rockbridge Partnership	46,252	45,515	45,515	45,515	0
5661	Chamber of Commerce	70,487	50,000	60,000	60,000	60,000
5662	Chamber Of Commerce	2,500	2,500	2,500	2,500	2,500
5663	Soil & Water Cons. Dist.	2,000	2,000	2,000	2,000	2,000
5664	SVP - District IV	8,364	9,166	9,166	9,166	9,166
5670	Cooperative Extension	16,386	17,500	17,500	19,796	20,000
5677	Habitat For Humanity	4,000	4,300	4,300	4,300	4,300
5678	RARA	0	2,000	2,000	2,000	2,000
5685	CSPDC	11,132	11,705	11,705	11,705	11,445
5691	To Central Dispatch Center	162,408	188,174	188,174	188,174	180,542
5699	Payments To RARO	80,972	89,336	89,336	89,336	88,893
Agency Contributions TOTAL:		1,100,151	1,144,812	1,307,812	1,294,855	1,091,657
Miscellaneous						
5801	Dues & Memberships	10,576	10,650	10,650	10,225	10,365
5802	Police Accreditation	0	200	200	100	200
5803	Employee Relations	3,373	6,800	6,800	4,700	3,900
5804	Lee - Jackson Classic	0	1,500	1,500	860	0
5813	Bad Debt Expense	0	1,500	1,500	1,500	1,500
5816	RSIF Grant Purchases	15,044	0	0	0	0
5820	Farmer's Market Service	1,643	1,500	2,319	2,519	1,700
5854	Rehab. Bldg Tax Abatement	1,191	1,200	1,200	0	0
5886	Building Permit Surcharge	1,727	1,500	1,500	700	1,000
5888	VML Grant Purchases	0	4,000	4,000	4,000	2,000
5891	DOF Improvement Grants	18,890	0	0	0	0
5892	DHS Grant Purchases	2,372	0	0	0	0
5893	DMV Grant Purchases	4,235	5,000	13,338	3,934	5,000
5897	DCJS Grant Purchases	1,721	3,500	3,500	1,489	3,500
5899	State Grant Purchases	26,006	26,200	35,503	35,503	21,800
5904	DCR Improvement Grants	14,033	0	5,065	5,065	0
5998	Matching WQM Grant Fund	9,990	15,000	25,450	25,450	2,500
6012	VPA-Client Services	296,659	380,000	380,000	372,300	372,300
6013	Spec. Welfare-Client Service	370	0	829	829	0
Miscellaneous TOTAL:		407,830	458,550	493,354	469,174	425,765

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Capital Outlay						
7001	Machinery & Equipment	9,224	5,000	5,000	0	5,000
7003	Communications Equip	0	13,000	13,000	13,293	15,000
7005	Motor Vehicles & Equip	162,652	109,060	109,060	109,060	50,000
7007	Adp Equipment/Software	156,103	0	0	0	0
7900	Property Acquisition	0	0	0	688,000	0
Capital Outlay TOTAL:		327,979	127,060	127,060	810,353	70,000
Leases And Rentals						
8001	Lease/Rent Of Equipment	26,614	26,000	26,000	25,450	21,450
8003	Parking Lot Rent	6,102	6,102	6,102	6,306	6,306
Leases And Rentals TOTAL:		32,716	32,102	32,102	31,756	27,756
Debt Service Costs						
9001	Debt Service - Principal	575,995	517,296	517,296	517,296	514,923
9002	Debt Service - Interest	573,989	553,636	553,636	553,636	534,471
Debt Service Costs TOTAL:		1,149,984	1,070,932	1,070,932	1,070,932	1,049,394
Interfund Charges						
9100	Equip. Rep. Contribution	0	250,244	250,244	250,244	251,244
9105	Services of Pwks - Streets	20,347	17,261	17,261	17,261	17,226
9109	Svcs of Youth Services	11,482	13,532	13,532	12,553	12,553
9112	Svcs to VJCCCA Services	(11,482)	(13,532)	(13,532)	(13,532)	(12,978)
Interfund Charges TOTAL:		20,347	267,505	267,505	266,526	268,045
Transfers Out						
9202	To School Fund	2,644,297	2,723,374	2,746,193	2,746,193	2,716,193
9207	To Cemetery Fund	24,650	22,000	22,000	22,000	22,000
9208	To Capital Projects Fund	945,759	944,000	1,255,378	1,430,235	65,000
Transfers Out TOTAL:		3,614,706	3,689,374	4,023,571	4,198,428	2,803,193
Housing Projects						
9646	311 Massie St.	43,850	0	26,744	26,744	0
9647	313 Massie St.	11,500	0	0	0	0
Housing Projects TOTAL:		55,350	0	26,744	26,744	0
Other Uses Of Funds						
9901	Svcs To Water/Wastewater	(98,924)	(106,188)	(106,188)	(106,188)	(101,899)
9913	State Grant Refunds	23,929	0	0	0	0
9959	Contingency	0	50,000	10,600	10,600	50,000
Other Uses Of Funds TOTAL :		(74,995)	(56,188)	(95,588)	(95,588)	(51,899)
General Fund TOTAL:		13,435,282	14,036,504	14,772,953	15,406,809	12,973,144

General Government And Administration

City Council (1-1101)

The City Council is the legislative and policy-making body of the City. It is comprised of six residents who are elected at large. The Mayor, who is independently elected, is presiding officer.

The responsibilities of the City Council include:

- enacting ordinances, resolutions, and orders necessary for the proper governing of the City's affairs;
- reviewing and adopting the annual budget;
- reviewing and deciding on recommendations from various boards and commissions;
- appointing a City Manager, City Attorney, Clerk of Council and residents to various boards and commissions;
- establishing policies and measures to promote the general welfare of the City and safety and health of its residents; and
- representing the City at official functions and with other organizations.

City Council conducts its business in public sessions held in the courtroom of the Rockbridge County Administrative Offices (150 South Main Street) on the first and third Thursdays of each month.

Significant Changes:

The City Council budget has been increased by .5% due to normal increases in the organizations in which we are members. They include the Chamber of Commerce, the Virginia Municipal League, the Va. Energy Purchasing Government Association, and the Institute of Government (an information sharing organization). Included is \$3,000 in travel funds which should cover the expenses for three people to attend the annual VML conference.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
City Council					
Personnel Services	26,620	26,400	26,400	26,400	26,400
Fringe Benefits	2,078	2,068	2,068	2,068	2,061
Contractual Services	15,973	6,550	11,350	11,508	6,600
Internal Services	2,047	3,000	3,000	3,000	3,000
Other Charges	2,918	4,673	4,673	4,330	4,691
Miscellaneous	5,595	5,575	5,575	5,760	5,750
City Council TOTALS:	<u>55,231</u>	<u>48,266</u>	<u>53,066</u>	<u>53,066</u>	<u>48,502</u>

City Manager (1-1201)

The City Charter establishes the City Manager as the chief administrative officer of the City who serves at the will of the City Council. He is responsible for planning, organizing, directing and evaluating the activities of the municipal government so that policies of City Council are carried out in an efficient and economical manner.

In carrying out these responsibilities, the Manager interprets and implements policy determined by Council; oversees the enforcement of all laws and ordinances; appoints and evaluates department heads and employees on the basis of merit; provides administrative and policy direction to all departments; prepares and recommends annual operating and capital improvement budgets; prepares agenda materials; recommends legislation that appears necessary and desirable; keeps the Council advised of financial conditions and future needs of the City; keeps the public informed regarding the operation of City government through reports to Council; represents the City in its relations with the public, the press, and other governmental and private agencies; and performs such other duties as may be described by the City Charter or required of him by ordinance or resolution of Council.

Significant Changes:

The City Manager's proposed budget has been reduced by .7%. The major changes include a reduction of \$1,000 from the travel account and \$2,500 which had been used for emergency management supplies.

Fund 01 - General Fund City Manager	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	125,291	130,589	130,589	131,107	130,589
Fringe Benefits	50,523	53,357	53,357	53,988	55,748
Contractual Services	17,308	550	550	600	650
Internal Services	2,866	3,000	3,000	3,000	3,000
Other Charges	14,850	13,960	14,556	14,161	12,842
Miscellaneous	1,606	4,130	4,130	2,575	1,575
Other Uses Of Funds	(26,893)	(28,130)	(28,130)	(28,130)	(28,130)
City Manager TOTALS:	<u>185,551</u>	<u>177,456</u>	<u>178,052</u>	<u>177,301</u>	<u>176,274</u>

City Attorney (1-1204)

The City Attorney, appointed by City Council, represents the City in all legal matters. He attends all City Council meetings and advises Council on the legality of resolutions and ordinances. His responsibilities also include approving the form and legality of all contracts, deeds, bonds and other official documents of the City.

Significant Changes:

The City Attorney's budget has been reduced by .8% due to a reduction in the books and subscriptions category. You will notice that the 2009 Projected Budget expenditures in the Contractual line is much higher as a result of the large amount of legal work required for a couple of large court cases.

Fund 01 - General Fund City Attorney	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	36,889	38,220	38,220	36,247	36,108
Fringe Benefits	2,191	2,997	2,997	5,097	5,100
Contractual Services	14,329	6,000	6,000	20,000	6,000
Other Charges	770	1,903	1,903	1,417	1,566
Miscellaneous	750	780	780	750	750
City Attorney TOTALS:	<u>54,929</u>	<u>49,900</u>	<u>49,900</u>	<u>63,511</u>	<u>49,524</u>

Human Resources (1-1205)

The Human Resources office performs the personnel function for the City and the School Division. Its responsibilities include personnel record-keeping, benefits administration, new employee orientation, administration of the safety program and worker's compensation insurance policy, and completion of various State and local reports.

Significant Changes:

The Human Resources budget account is proposed to decrease by 3.4%. \$500 has been removed from travel and training and another \$500 from books and subscriptions. We have budgeted only \$2,000 and matching funds for the VML safety grants instead of the normal \$4,000. We have left in the program funding to give employees a \$30 gift card from Kroger's during the holidays.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Human Resources					
Personnel Services	35,565	37,758	37,758	37,903	37,758
Fringe Benefits	18,577	19,956	19,956	20,035	21,068
Contractual Services	467	500	500	500	500
Internal Services	1,730	800	800	1,100	1,100
Other Charges	3,607	5,424	5,424	5,397	4,249
Miscellaneous	3,273	7,800	7,800	7,300	5,400
Other Uses Of Funds	(7,307)	(7,790)	(7,790)	(7,790)	(7,790)
Human Resources TOTALS:	<u>55,912</u>	<u>64,448</u>	<u>64,448</u>	<u>64,445</u>	<u>62,285</u>

Commissioner of Revenue (1-1209)

The Commissioner of Revenue is a constitutional officer of the Commonwealth of Virginia, elected to a term of office of four years.

The Commissioner prepares real estate and personal property tax assessments, issues business licenses, determines the local levy on food and lodging, and calculates payments made by local non-profit institutions paid to the City in lieu of property taxes. The Commissioner is also responsible for the collection of State-assessed taxes on public service corporations and bank stock.

The Commissioner administers real estate tax relief for the elderly and disabled and tax exemption on rehabilitated commercial or industrial buildings. She also audits and transmits State income tax and estimated tax and helps local taxpayers resolve problems concerning State assessments.

The Commissioner's office is jointly financed by the City and Commonwealth, with the City providing office space, insurance and supplies.

Significant Changes:

The Commissioner of Revenue's proposed budget has been reduced by 3.2%. The primary reason for this is because we had to budget a year and a half of the maintenance service agreement for the new revenue software system we purchased in FY08. This reduced the budget by \$6,000. The equipment that is proposed to be purchased this year is a replacement computer, a calculator and a shredder for a total of \$1,870.

Fund 01 - General Fund Commissioner of Revenue	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	123,590	131,131	131,131	131,203	130,701
Fringe Benefits	40,873	42,860	42,860	42,449	43,511
Contractual Services	14,248	26,775	26,775	26,775	20,350
Internal Services	822	1,400	1,400	900	900
Other Charges	17,370	16,886	16,886	16,408	16,658
Miscellaneous	587	350	350	350	350
Capital Outlay	50,000	0	0	0	0
Commissioner of Revenue TOTALS:	<u>247,490</u>	<u>219,402</u>	<u>219,402</u>	<u>218,085</u>	<u>212,470</u>

Reassessment (1-1210)

The cost of periodic reassessment of real property values is charged to this activity. Reassessment operations are provided by a contract which is overseen by the Commissioner of Revenue.

Significant Changes:

In FY10, we must reassess all the City's real estate. State law requires that it be done no less than every four years. The contract for assessment services is estimated at \$44,000. Since this is not an annual expense, we are proposing that this be funded from the fund balance.

Fund 01 - General Fund Reassessment	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Contractual Services	2,225	2,500	2,500	2,500	44,500
Internal Services	3	100	100	0	100
Other Charges	0	0	0	0	1,450
Reassessment TOTALS:	<u>2,228</u>	<u>2,600</u>	<u>2,600</u>	<u>2,500</u>	<u>46,050</u>

Treasurer (1-1213)

The Treasurer is a constitutional officer of the Commonwealth of Virginia, elected to a four year term of office.

The City Treasurer is responsible for the collection, custody and disbursement of City and State funds. The Treasurer is also responsible for the maintenance of the related records for these funds.

The City of Lexington shares with the State the responsibility of funding the Treasurer's office. The City is solely responsible for providing insurance, office space, and most supplies for this activity.

Significant Changes:

The Treasurer's proposed budget has been reduced by 12.8% for FY10. This has been accomplished primarily by the elimination of a part-time clerical position (\$17,000) and the half year of the software maintenance agreement (\$6,000) mentioned in the Commissioner's budget. We have left \$2,300 in the budget to purchase vehicle stickers, however, I would like to discuss with Council the possibility of eliminating that program.

Fund 01 - General Fund Treasurer	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	127,862	133,514	133,514	120,522	117,954
Fringe Benefits	32,714	33,616	33,616	32,340	31,689
Contractual Services	9,829	22,100	22,100	10,400	17,900
Internal Services	454	400	400	400	400
Other Charges	22,739	25,824	25,824	25,122	21,646
Miscellaneous	130	150	150	130	150
Capital Outlay	98,750	0	0	0	0
Leases And Rentals	614	2,500	2,500	2,500	1,000
Other Uses Of Funds	(32,192)	(35,637)	(35,637)	(35,637)	(31,539)
Treasurer TOTALS:	<u>260,900</u>	<u>182,467</u>	<u>182,467</u>	<u>155,777</u>	<u>159,200</u>

Finance (1-1214)

This activity provides accounting, budgeting and data processing services for the City. Functions include maintaining a fund accounting system, paying City obligations, accounts receivable, billings, setting internal controls to protect assets, conducting financial analysis, and providing timely reports of financial information for management purposes.

Data processing support is provided for revenue collection, central accounting, and City and School payroll activities. Also, debt management, cash management, budget preparation, fixed asset accounting, and annual audit activities are supported from this department.

Support for a decentralized purchasing system is provided in this activity, as well as administrative oversight for the City's general insurance program.

Significant Changes:

The Finance proposed budget has increased by .3%. This is primarily due to contractual increases in our audit fees and the maintenance service fees for the New World software that we lease. In addition, we have increased travel and training slightly to ensure that we receive training on any needed updates to these software programs.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Finance					
Personnel Services	138,089	151,373	151,373	151,023	150,450
Fringe Benefits	59,940	64,283	64,283	62,233	64,179
Contractual Services	66,230	75,788	78,138	73,993	75,880
Internal Services	1,607	2,000	2,000	1,700	2,000
Other Charges	10,846	18,805	18,805	17,888	20,514
Miscellaneous	195	200	200	200	200
Interfund Charges	0	2,428	2,428	2,428	2,428
Other Uses Of Funds	(27,802)	(29,637)	(29,637)	(29,637)	(29,456)
Finance TOTALS:	<u>249,105</u>	<u>285,240</u>	<u>287,590</u>	<u>279,828</u>	<u>286,195</u>

Information Technology (1-1251)

The Office of Information Technology assists all other departments in making optimum usage of computer technology. This entails: the development of a City wide plan for networking information systems; review and approval for all computer hardware and software purchases; installation and maintenance of hardware and software; and training of City employees in the more effective use of computers. This office will also provide oversight for the City's telephone needs and electronic records management system.

Significant Changes:

The Information Technology budget for FY10 is proposed to be reduced by 6.3%. This has been accomplished by reducing the amount budgeted in FY09 for consultant assistance by \$7,000 and reducing travel and training by \$1,000 and equipment replacement by \$1,800. It is felt that the consulting contract can be reduced by that amount without sacrificing service and that we will just have a lesser amount available for unscheduled computer equipment replacement.

Fund 01 - General Fund Information Technology	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	62,999	57,886	57,886	58,100	57,386
Fringe Benefits	22,009	20,175	20,175	20,751	21,389
Contractual Services	13,279	36,000	36,000	27,000	29,000
Internal Services	50	75	75	75	75
Other Charges	24,423	24,863	24,863	24,694	22,230
Miscellaneous	0	0	0	0	100
Capital Outlay	7,353	0	0	0	0
Information Technology TOTALS:	<u>130,113</u>	<u>138,999</u>	<u>138,999</u>	<u>130,620</u>	<u>130,180</u>

Electoral Board/Registrar (1-1310)

The Registrar and the Electoral Board are both partially funded by the Commonwealth. The City of Lexington funds supplies for that office as well as provides office space. The City is entirely responsible for expenses related to poll workers and the Assistant Registrars.

Duties of the office include registering citizens for voting, being present when votes are counted, and providing information about the voting process.

Significant Changes:

We believe that we can reduce the Electoral Board budget by 3.9% by reducing the estimate for computer preparation and repair (we are doing this in-house), reducing travel slightly and replacing no equipment.

Fund 01 - General Fund Electoral Board/Registrar	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	40,366	43,594	43,594	42,259	43,073
Fringe Benefits	3,140	3,415	3,415	3,368	3,362
Contractual Services	3,818	4,830	4,830	4,910	3,880
Internal Services	206	300	300	300	300
Other Charges	7,670	5,035	5,035	4,660	4,300
Miscellaneous	100	190	190	100	190
Electoral Board & Registrar TOTALS:	<u>55,300</u>	<u>57,364</u>	<u>57,364</u>	<u>55,597</u>	<u>55,105</u>

Judicial Administration

Judicial Services (1-2101)

The Judicial Services activity includes expenditures for the Circuit Court, Commonwealth Attorney, Victim Witness Program, General District and Juvenile and Domestic Relations Court, the Probation Office, and juvenile diversion programs.

General District and Juvenile and Domestic Relations Court are provided with office space and supplies by the County, with the City paying it's proportionate share. The Commonwealth Attorney, Victim Witness Program, and Circuit Court are jointly funded by the City and Rockbridge County. Juvenile diversion funds come directly from the State to fund local programs administered by the Probation Office.

Significant Changes:

This account is projected to increase by 8.9%, or almost \$20,000. This is the account where the new courthouse maintenance and security are charged. We had already increased this account somewhat in FY09 and it will also increase substantially in FY11 when the full cost of maintaining the new courthouse will hit. The Victim-Witness Coordinator, in the Commonwealth Attorney's Office is requesting an 8% increase. This is the first increase since this program was initiated almost 20 years ago.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Judicial Services					
Contractual Services	162,506	225,600	225,600	189,100	245,580
Judicial Services TOTALS:	<u>162,506</u>	<u>225,600</u>	<u>225,600</u>	<u>189,100</u>	<u>245,580</u>

VJCCCA Services (1-2901)

The Virginia Juvenile Community Crime Control Act (VJCCCA) is a program funded by the State to operate juvenile diversion programs that serve as a diversion to normal incarceration. We operate this as a regional program for Buena Vista and Rockbridge County as well as ourselves. A percentage of the amount of funding for this program is used to pay salary and benefits for operating this program, while the remainder goes for direct services.

Significant Changes:

The funds for this program were reduced in the FY09 budget by 3.4% and it is not anticipated that they will be cut any further in FY10.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
VJCCCA Services					
Personnel Services	26,396	22,374	22,374	22,374	22,374
Fringe Benefits	2,060	1,753	1,753	2,022	2,039
Contractual Services	5,801	6,256	6,256	5,493	5,276
Internal Services	4	0	0	0	0
Other Charges	57	511	511	470	670
Interfund Charges	11,482	13,532	13,532	12,553	12,553
VJCCCA Services TOTALS:	<u>45,800</u>	<u>44,426</u>	<u>44,426</u>	<u>42,912</u>	<u>42,912</u>

Public Safety

Police Department (1-3101)

The Lexington Police Department provides law enforcement and emergency services to a resident population of 7,261 people within the 2.48 square mile area of Lexington.

Police Department responsibilities include maintenance of the public order through traffic control and law enforcement. In carrying out the law enforcement function, department personnel respond to citizen complaints and alarms, detect and investigate criminal activity, apprehend and assist in the prosecution of criminal suspects, and patrol the City on a continuing basis. The Police Department also has officers assigned part-time to crime prevention and public relations.

Significant Changes:

The Police Department budget is proposed to be reduced by .6%. There are a number of ways in which this is being accomplished, including reductions in overtime (\$16,000), vehicle supplies-gasoline (\$9,000), central dispatch center (\$8,000) and equipment lease (\$2,500). The equipment that is proposed to be purchased this year is: 2 rifles (\$1,600), 3 shotguns (\$2,400), 2 tasers (\$1,650), 2 in-car camera's (\$10,000), 4 portable radios (\$4,500), a repeater (\$15,000), and \$2,500 for miscellaneous equipment needed. The reduction in overtime is dependent on reducing the number of special events or holding down overtime costs in general.

Fund 01 - General Fund Police Department	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	829,589	880,183	880,183	884,953	871,544
Fringe Benefits	313,039	341,935	341,935	337,431	351,874
Contractual Services	38,289	37,300	37,300	40,581	40,600
Internal Services	1,794	1,025	1,025	710	1,020
Other Charges	209,014	187,062	189,121	179,392	181,941
Agency Contributions	164,553	192,674	192,674	189,674	184,042
Miscellaneous	9,103	9,750	19,030	7,565	9,750
Capital Outlay	0	13,000	13,000	13,293	15,000
Leases And Rentals	8,624	5,200	5,200	5,000	2,500
Interfund Charges	0	51,991	51,991	51,991	51,991
Police Department TOTALS:	<u>1,574,005</u>	<u>1,720,120</u>	<u>1,731,459</u>	<u>1,710,590</u>	<u>1,710,262</u>

Fire - Reserve Funds (1-3201)

The City is in the process of setting up a separate reserve account for the Lexington Volunteer Fire Department to account for all funds donated or contributed for supplemental Fire Department needs. This account will require the City Council to appropriate budget requests that will need to be made through the City Manager's office. Also this account will receive interest earnings at the same annual percentage rate as the City receives on its Local Government Investment Pool Account.

Significant Changes:

In the donations account, the Fire Department is requesting the appropriation of \$12,500 for miscellaneous expenses plus the maintenance service cost for the GIS system.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Fire - Reserve Funds					
Contractual Services	0	0	53,455	27,297	4,500
Other Charges	0	0	46,800	72,958	8,000
Fire - Reserve Funds TOTALS:	<u>0</u>	<u>0</u>	<u>100,255</u>	<u>100,255</u>	<u>12,500</u>

Fire Department (1-3202)

The Lexington Fire Department is a volunteer company with a small normal complement of 38 members. Volunteers are paid a small compensation (\$7 per City call and \$4.50 per County call) by the City of Lexington and are provided coverage under the City's insurance policies (not health insurance). The firehouse belongs to the City, and the City purchases and maintains vehicles and major equipment.

The Department serves the entire City of Lexington and a large portion of Rockbridge County. The Department receives an annual contribution from the County which is turned over to the City for vehicle acquisition as well as the joint services payment to the City from the County for operating costs.

Significant Changes:

The Fire Department budget reflects a 9.8% increase of \$26,776, primarily as a result of budgeting one-half of the cost of the new Director of Fire and Rescue Services position. Some of this has been offset by the reduction in call-out pay for the Chief and county calls and a reduction in fuel costs. Vehicle maintenance and repair continue to remain well above budgeted funds, so an upward adjustment was made to these accounts. \$5,000 has been budgeted in the equipment line for replacement of mobile radios and miscellaneous equipment needs.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Fire Department					
Personnel Services	25,832	25,100	25,100	25,100	38,100
Fringe Benefits	3,675	4,826	4,826	4,404	14,469
Contractual Services	48,170	47,675	47,675	55,175	52,825
Internal Services	10,379	3,000	3,000	3,001	3,000
Other Charges	122,865	100,542	100,542	112,015	99,575
Agency Contributions	7,412	0	0	0	0
Miscellaneous	19,332	19,350	27,711	27,461	19,300
Leases And Rentals	2,803	3,000	3,000	3,200	3,000
Interfund Charges	0	70,230	70,230	70,230	70,230
Fire Department TOTALS:	<u>240,468</u>	<u>273,723</u>	<u>282,084</u>	<u>300,586</u>	<u>300,499</u>

First Aid (1-3203)

The Lexington First Aid crew is an all-volunteer body which purchases its own vehicles and equipment but which depends upon the City of Lexington for major support functions.

The First Aid crew serves both the City and a large portion of Rockbridge County. The County is billed a portion of the costs expended on the First Aid crew by the City. The amount of that billing is determined by the proportion of the total calls originating in the County the prior year.

The Volunteer Crew has been augmented by paid staff, operated by Carilion Patient Transport Service, which provides two persons to respond to calls from 6:00 am to 6:00 pm seven days a week.

Significant Changes:

The First Aid crew budget has also increased by a significant 11.7% primarily due to the new Department Director position. Another major reason, however, is due to a 5% increase in the Carilion contract for paid service providers and the changeover in billing companies. Previously, the billing company took 10% off of the revenue that was paid to us. Now, all revenue comes to the City and we pay the company 8% of funds received. This raises expenditures, but also increases revenue. \$10,000 is being budgeted for equipment replacement, primarily for radios.

Fund 01 - General Fund First Aid	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	25,942	34,620	34,620	25,950	44,000
Fringe Benefits	13,666	12,101	12,101	17,712	28,135
Contractual Services	304,498	304,489	304,489	324,421	346,218
Internal Services	371	2,004	2,004	1,004	2,002
Other Charges	101,349	123,321	123,321	96,615	113,903
Miscellaneous	6,497	3,875	3,875	3,660	2,700
Leases And Rentals	2,404	2,500	2,500	2,450	2,450
First Aid TOTALS:	<u>454,727</u>	<u>482,910</u>	<u>482,910</u>	<u>471,812</u>	<u>539,408</u>

First Aid - Reserve Funds (1-3204)

The City adopted an ordinance declaring the Lexington Life Saving and First Aid Crew a department of the City in FY09. The Lexington Life Saving and First Aid Crew deposited any and all funds received by donation, or from the sale of assets purchased with donated funds, beginning on October 24, 2007. Future contributions and donations to the Lexington Life Saving and First Aid Crew will be accounted for in a separate reserve account and will receive interest earnings at the same annual percentage rate as the City receives on its Local Government Investment Pool Account.

Significant Changes:

The First Aid Crew has asked for appropriation of \$10,000 in miscellaneous funding for items for the crew that could not be funded in the City budget.

Fund 01 - General Fund First Aid - Reserve Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Fringe Benefits	171	60	60	60	60
Contractual Services	5,106	0	0	0	0
Other Charges	8,576	5,200	5,200	2,424	5,200
Capital Outlay	0	5,000	5,000	0	5,000
First Aid - Reserve Fund TOTALS:	<u>13,853</u>	<u>10,260</u>	<u>10,260</u>	<u>2,484</u>	<u>10,260</u>

Juvenile & Adult Detention (1-3305)

Adults taken into custody are housed at Rockbridge Regional Jail; Lexington is charged for those prisoners on the basis of prisoner days at the facility.

Juveniles taken into custody are housed at Shenandoah Valley Juvenile Detention Home. The City shares the cost of operating this home with surrounding jurisdictions. The amount which each jurisdiction contributes is based on the number of detention days utilized in the previous year.

Significant Changes:

The local share of the cost to operate the Regional Jail increased in FY09 due to two factors: one, revenues from the state have been reduced, and two, the City's usage of the jail increased. Both factors are projected to continue in FY10. The City's cost share of the Juvenile Home is decreasing slightly due to reduced usage.

Fund 01 - General Fund Juvenile & Adult Detention	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Contractual Services	51,876	46,127	46,127	68,600	72,461
Agency Contributions	6,507	4,247	4,247	4,247	3,438
Juvenile & Adult Detention TOTALS:	<u>58,383</u>	<u>50,374</u>	<u>50,374</u>	<u>72,847</u>	<u>75,899</u>

Special Services (1-3501)

In FY 1990, Council created a full time position responsible for enforcing parking regulations in the downtown area. This individual also is responsible for animal control throughout the City and the enforcement of weed violations.

Also included in this activity is the City's support of the Society for the Prevention of Cruelty to Animals (SPCA), which houses the animals we pick up under a contract negotiated in 1993.

Significant Changes:

The Special Services budget is proposed to decrease by 2.6%. This is a result of reducing overtime (\$1,000), printing costs (\$1,000), uniforms (\$1,000) and no equipment to be replaced. The cost for the SPCA, however, is increased by almost \$2,000.

Fund 01 - General Fund Special Services	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	31,838	32,187	32,187	31,237	31,164
Fringe Benefits	17,088	18,371	18,371	18,174	19,310
Contractual Services	5,931	7,160	7,160	6,280	6,190
Other Charges	11,946	9,841	9,841	7,844	6,708
Agency Contributions	10,845	14,560	14,560	14,560	16,380
Miscellaneous	35	100	100	50	100
Leases And Rentals	1,162	1,300	1,300	1,300	1,300
Interfund Charges	0	4,619	4,619	4,619	4,619
Special Services TOTALS:	<u>78,845</u>	<u>88,138</u>	<u>88,138</u>	<u>84,064</u>	<u>85,771</u>

Public Works

Public Works Administration (1-4000)

This activity is charged with the expenses related to the supervision of the Public Works Department and the support of that office and its personnel in General Fund activities. These activities include street and sidewalk maintenance, garbage and brush disposal and building maintenance. This account also covers the Public Works overhead for handling and storing materials as well as the purchase of clothing and safety equipment.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

In the Public Works accounts, the amount of personnel costs charged to each function varies each year. This year we tried to re-adjust the amounts budgeted based on historical use. As a result, the overall budget could change. I will not be mentioning this in the narratives of the individual accounts, but will emphasize other changes. In this account, we reduced professional services slightly and have not requested any equipment for replacement. The overall account has been reduced by 3.0%.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Public Works Administration					
Personnel Services	65,015	69,180	69,180	66,854	69,723
Fringe Benefits	20,813	23,924	23,924	24,021	25,532
Contractual Services	3,965	3,151	3,151	3,151	2,491
Internal Services	3,541	3,841	3,841	3,841	3,856
Other Charges	36,409	35,800	35,800	33,497	30,731
Miscellaneous	45	250	250	250	250
Interfund Charges	(18,717)	(15,878)	(15,878)	(15,878)	(15,847)
Other Uses Of Funds	(4,730)	(4,994)	(4,994)	(4,994)	(4,984)
Public Works Administration TOTALS:	<u>106,341</u>	<u>115,274</u>	<u>115,274</u>	<u>110,742</u>	<u>111,752</u>

Public Works Labor Pool (1-4050)

The Public Works Labor Pool furnishes supervision, labor and equipment for construction and maintenance of City-owned facilities, including streets, sidewalks, storm sewers, traffic controllers, parks, cemeteries, the water distribution system, the sewer collection system and municipal buildings. Services and equipment provided by the labor pool are charged to the other City activities listed above and to other departments on a request basis. Charges are based on the actual amount of time and material required to deliver the service. All employee hours charged to sick leave, annual leave, and workers compensation leave are left as a cost to the labor pool.

Significant Changes:

This account has been reduced by 15.5% due to re-balancing of the labor charges.

Fund 01 - General Fund Public Works Labor Pool	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	127,153	185,290	185,290	150,051	155,848
Fringe Benefits	75,619	88,588	88,588	75,814	75,562
Internal Services	(111,323)	(115,776)	(115,776)	(115,776)	(115,776)
Interfund Charges	0	115,776	115,776	115,776	115,776
Public Works Labor Pool TOTALS:	<u>91,449</u>	<u>273,878</u>	<u>273,878</u>	<u>225,865</u>	<u>231,410</u>

Streets & Sidewalk Maintenance (1-4102)

Repair and maintenance of streets and sidewalks which are not eligible for State funding assistance as well as public parking areas, are budgeted in this activity. Approximately 9.56 lane miles of streets in Lexington fall into this category.

Maintenance of streets which are eligible for State funding are budgeted separately in the Street Fund.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

This account has been reduced by 4.5%. It is primarily as a result of a \$2,000 decrease in vehicle operating costs and a reduction in the amount allocated to it for insurance. The street we are planning to re-pave this year is Westside Court (\$12,000).

Fund 01 - General Fund Streets & Sidewalk Maintenance	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	104,997	117,753	117,753	117,753	109,568
Fringe Benefits	48,064	47,351	47,351	45,605	46,451
Contractual Services	38,403	10,600	10,600	10,600	12,000
Internal Services	61,551	66,135	66,135	66,135	64,004
Other Charges	76,542	86,420	86,420	86,420	80,863
Leases And Rentals	6,102	6,102	6,102	6,306	6,306
Streets & Sidewalk Maintenance TOTALS:	<u>335,659</u>	<u>334,361</u>	<u>334,361</u>	<u>332,819</u>	<u>319,192</u>

Courthouse Parking Deck (1-4103)

This 144 space parking deck is located adjacent to the new courthouse on Randolph Street and provides long-term parking for courthouse staff and users, and the general public. Approximately nine(9%) of the costs of operating this deck are billed to the County through the Joint Services Agreement.

Significant Changes:

The major expenses anticipated are for electrical services cost of \$16,650 and general liability insurance cost of \$4,000. Also Public Works will cross-charge time allotted for refuse collection services.

Fund 01 - General Fund Courthouse Parking Deck	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	0	0	0	1,000	2,000
Fringe Benefits	0	0	0	367	732
Contractual Services	0	0	0	0	2,400
Internal Services	0	0	0	0	200
Other Charges	0	0	0	10,277	21,850
Courthouse Parking Deck TOTALS:	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,644</u>	<u>27,182</u>

Equipment Operations (1-4104)

The garage operated by Public Works labor pool maintains equipment vehicles used by Public Works, Water, and Wastewater Departments. This account also provides for the fuel and supplies to operate these vehicles.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

This account is projected to decrease by 2.3%. The reason for this is the reduced cost of fuel projected for FY10. You will see that the negative number in Internal Services has increased by \$40,000, because of the Police, Fire and Rescue Departments now fueling at Public Works. This means that the total amount of fuel purchased under the Other Charges line has increased also, but not to the same extent.

Fund 01 - General Fund Equipment Operations	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	66,195	72,355	72,355	66,247	68,227
Fringe Benefits	28,161	32,306	32,306	31,195	32,442
Contractual Services	29,690	16,320	16,320	30,000	30,300
Internal Services	(124,390)	(149,785)	(149,785)	(149,785)	(189,785)
Other Charges	215,572	234,262	234,262	226,508	259,599
Equipment Operations TOTALS:	<u>215,228</u>	<u>205,458</u>	<u>205,458</u>	<u>204,165</u>	<u>200,783</u>

**General Administration/
Miscellaneous Street Maintenance (1-4110)**

Under the State street maintenance reporting requirements, this department includes administration, engineering, and miscellaneous general expenses. Site plan engineering (traffic impact studies) for access to eligible facilities is reported under this category of expense. Also, overhead/indirect costs not separable from other State street maintenance categories of expense are included under this department of expenditure.

Significant Changes:

The next eight accounts are those used for charging eligible costs for the funds we receive for maintaining state eligible streets. We are projecting that this year, the amount we will receive will increase 1%.

Fund 01 - General Fund General Administration/ Miscellaneous Street Maint.	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	0	11,364	11,364	11,364	6,166
Fringe Benefits	181	6,398	6,398	6,255	2,371
Internal Services	0	624	624	624	630
Other Charges	0	1,104	1,104	1,104	771
Interfund Charges	39,064	33,139	33,139	33,139	33,073
General Admin./Misc. Street Maintenance TOTALS:	<u>39,245</u>	<u>52,629</u>	<u>52,629</u>	<u>52,486</u>	<u>43,011</u>

Structures and Bridges Maintenance (1-4120)

Under the State street maintenance reporting requirements, this department includes bridge inspection, repair of substructure or superstructure, repairs to large drainage pipelines, and large box culvert expenses.

Significant Changes:

None.

Fund 01 - General Fund Structures and Bridges Maintenance	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	317	10,200	10,200	10,200	10,180
Fringe Benefits	123	7,167	7,167	6,995	7,384
Contractual Services	4,580	7,982	7,982	7,982	8,062
Internal Services	5	3,365	3,365	3,365	3,399
Other Charges	12	6,242	6,242	6,242	6,107
Leases And Rentals	0	0	0	0	0
Structures and Bridges Maint. TOTALS:	<u>5,037</u>	<u>34,956</u>	<u>34,956</u>	<u>34,784</u>	<u>35,132</u>

Pavement Maintenance (1-4130)

Under the State street maintenance reporting requirements, this department includes pavement surface repair and replacement. Also, expenses for maintenance of shoulders and roadside are included under this department.

Significant Changes:

None.

Fund 01 - General Fund Pavement Maintenance	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	6,485	8,874	8,874	8,874	8,858
Fringe Benefits	3,964	4,487	4,487	4,395	4,597
Contractual Services	194,752	143,500	143,500	143,500	132,648
Internal Services	479	5,356	5,356	5,356	5,410
Other Charges	30,291	21,408	21,408	21,408	21,622
Pavement Maintenance TOTALS:	<u>235,971</u>	<u>183,625</u>	<u>183,625</u>	<u>183,533</u>	<u>173,135</u>

Drainage Maintenance (1-4131)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for the cleaning and reshaping of ditches, for cleaning curb and gutter and drop inlets, and the replacement of drainage structures with equivalent dimensions.

Significant Changes:

None.

Fund 01 - General Fund Drainage Maintenance	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	17,524	14,688	14,688	14,688	14,659
Fringe Benefits	9,620	9,620	9,620	9,395	9,900
Contractual Services	0	3,790	3,790	3,790	2,458
Internal Services	1,034	2,142	2,142	2,142	2,163
Other Charges	3,420	6,242	6,242	6,242	6,304
Drainage Maintenance TOTALS:	<u>31,598</u>	<u>36,482</u>	<u>36,482</u>	<u>36,257</u>	<u>35,484</u>

Snow and Ice Removal (1-4133)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for removal of snow and ice from roadways or roadside, sanding and chemical applications, and the erection and removal of snow fences.

Significant Changes:

None.

Fund 01 - General Fund Snow and Ice Removal	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	10,342	20,839	20,839	20,839	20,801
Fringe Benefits	5,133	12,109	12,109	11,839	12,446
Contractual Services	0	1,598	1,598	1,598	1,297
Internal Services	731	7,498	7,498	7,498	7,648
Other Charges	6,203	31,212	31,212	31,212	31,524
Snow and Ice Removal TOTALS:	<u>22,409</u>	<u>73,256</u>	<u>73,256</u>	<u>72,986</u>	<u>73,716</u>

Traffic Control Device Maintenance (1-4140)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for cleaning, repairing, and replacing signs; pavement markings; and maintenance/energy costs for street lighting. Also, this department includes maintenance and energy costs of traffic signals.

Significant Changes:

None.

Fund 01 - General Fund Traffic Control Device Maintenance	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	36,178	26,452	26,452	26,452	26,401
Fringe Benefits	17,746	18,105	18,105	17,660	18,630
Contractual Services	1,860	4,929	4,929	4,929	4,502
Internal Services	2,159	2,142	2,142	2,142	2,163
Other Charges	43,099	39,171	39,171	39,171	39,562
Traffic Control Device Maint. TOTALS:	<u>101,042</u>	<u>90,799</u>	<u>90,799</u>	<u>90,354</u>	<u>91,258</u>

Other Traffic Services (1-4141)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for highway beautification, junkyard control, control of outdoor advertising, litter pickup and mowing, vegetation management, and erosion control programs. Leaf removal and mosquito mitigation are included (prorated for eligibility within right-of-way).

Significant Changes:

None.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Other Traffic Services					
Personnel Services	87,490	69,666	69,666	69,666	69,534
Fringe Benefits	47,281	38,467	38,467	37,418	39,157
Contractual Services	0	8,015	8,015	8,015	7,559
Internal Services	15,527	9,641	9,641	9,641	9,737
Other Charges	2,940	4,998	4,998	4,998	5,048
Other Traffic Services TOTALS:	<u>153,238</u>	<u>130,787</u>	<u>130,787</u>	<u>129,738</u>	<u>131,035</u>

Street Emergency Needs (1-4142)

Under the State street maintenance reporting requirements, this department includes expenditures for emergency needs to provide safer streets, sidewalks, and right-of-ways.

Significant Changes:

None.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Street Emergency Needs					
Personnel Services	0	1,085	1,085	1,085	1,083
Fringe Benefits	0	631	631	617	651
Other Charges	0	837	837	837	830
Street Emergency Needs TOTALS:	<u>0</u>	<u>2,553</u>	<u>2,553</u>	<u>2,539</u>	<u>2,564</u>

Community Activity Support (1-4150)

The Department of Public Works, as a service to the citizens of Lexington, is responsible for providing the labor for setting up various community activities such as the annual Christmas parade and community festival. In addition to this, the labor pool also hangs, for an established fee, banners in the Central Business District for various organizations, and installs and removes flags in the Central Business District on selected holidays.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged on the basis of actual services delivered.

Significant Changes:

This account is essentially level with the appropriation from FY09.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Community Activity Support					
Personnel Services	27,670	27,676	27,676	27,676	27,649
Fringe Benefits	9,597	9,004	9,004	8,694	9,032
Internal Services	4,485	5,342	5,342	5,342	5,368
Other Charges	6,319	4,062	7,117	7,059	4,234
Community Activity Support TOTALS:	<u>48,071</u>	<u>46,084</u>	<u>49,139</u>	<u>48,771</u>	<u>46,283</u>

Solid Waste Management (1-4200)

The City of Lexington Department of Public Works removes garbage from residences throughout the City twice weekly and from businesses six times a week. There is no charge for the residential service and a sliding scale fee for commercial pick-up.

The City collects recyclables curbside on Mondays and Wednesdays from businesses, and on the second collection day of the week for residences. All recyclables must be disposed of in clear plastic trash bags.

The Department also removes brush, debris, and bulky items throughout the City once each week. There is no charge, except for large volumes, for this service. From late fall through the end of the year, leaves are collected at the curb.

Personnel service expenses of the full-time sanitation crew are budgeted directly in this activity, but the cost of labor and fringe benefits provided by the Public Works labor pool is charged in object codes 1041 and 1042. Employees assigned to the labor pool would function on the sanitation crew when sanitation workers are not available.

Significant Changes:

The Solid Waste budget is projected to decrease by 7.6%. A portion of this is due to the impact of the curbside recycling program which reduces waste taken to the landfill, a portion is due to projected reductions in tonnage taken to the landfill from contractors (this will also reduce revenues in a similar amount), and a portion is the savings from leaving the County recycling collection center. I have included a small amount to support the County's regional hazardous waste collection day.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Solid Waste Management					
Personnel Services	364,857	386,117	386,117	397,747	386,658
Fringe Benefits	189,870	217,789	217,789	213,114	227,303
Contractual Services	290,474	395,760	395,760	307,032	295,600
Internal Services	85,011	96,264	96,264	96,264	96,868
Other Charges	17,748	15,007	15,007	18,579	20,484
Solid Waste Management TOTALS:	<u>947,960</u>	<u>1,110,937</u>	<u>1,110,937</u>	<u>1,032,736</u>	<u>1,026,913</u>

Building Maintenance (1-4301)

The cost of providing maintenance and custodial services to the Public Works compound, City Hall, and the Lylburn Downing Community Center are included in this activity.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The Building Maintenance account is essentially level funding from FY09.

Fund 01 - General Fund Building Maintenance	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	22,358	15,637	15,637	20,200	21,611
Fringe Benefits	8,534	6,347	6,347	8,576	9,328
Contractual Services	28,903	37,466	37,466	31,030	29,830
Internal Services	2,880	2,983	2,983	2,983	2,987
Other Charges	46,776	41,836	41,836	42,856	38,009
Building Maintenance TOTALS:	<u>109,451</u>	<u>104,269</u>	<u>104,269</u>	<u>105,645</u>	<u>101,765</u>

Park Maintenance (1-4410)

The City of Lexington owns and maintains two large undeveloped tracts outside the City limits and six parks within City limits. This activity also provides for the maintenance of Brewbaker Field adjacent to Maury River Middle School.

Fairwinds Park, Lime Kiln Park, Richardson Park, and Taylor Street Park have playground equipment available for neighborhood children. Maintenance for the parks is provided through the Public Works labor pool.

Woods Creek Park and Trail is a linear park which parallels Woods Creek for approximately two miles featuring outstanding natural beauty. Jordan's Point is a passive area where Woods Creek Park Trail and the Chessie Trail connect. This area features picnicking, river fishing, canoe launching, and other outdoor activities.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The Park Maintenance account is essentially level funding from FY09.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Park Maintenance					
Personnel Services	95,053	90,030	90,030	90,030	88,657
Fringe Benefits	45,697	44,847	44,847	43,753	45,445
Contractual Services	3,209	3,900	33,900	33,900	6,000
Internal Services	16,769	16,977	16,977	16,977	17,056
Other Charges	30,403	39,924	40,019	38,582	37,343
Park Maintenance TOTALS:	<u>191,131</u>	<u>195,678</u>	<u>225,773</u>	<u>223,242</u>	<u>194,501</u>

Cemeteries Maintenance (1-4420)

There are two cemeteries in the City of Lexington currently maintained and operated by the Public Works Department: Evergreen and Stonewall Jackson. Both cemeteries are currently operational, but Stonewall Jackson Cemetery has historical significance, as its namesake is interred there.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

This account has been reduced by 11.6%. We are proposing to cut one of the three part-time positions this spring (\$4,200), reduced operating supplies and are requesting no equipment purchases.

Fund 01 - General Fund Cemeteries Maintenance	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	63,327	81,870	81,870	72,000	74,906
Fringe Benefits	29,415	37,422	37,422	34,082	34,686
Contractual Services	(1,852)	1,722	35,535	35,535	1,739
Internal Services	12,133	14,065	14,065	14,065	14,177
Other Charges	7,594	16,318	16,318	11,361	8,264
Cemeteries Maintenance TOTALS:	<u>110,617</u>	<u>151,397</u>	<u>185,210</u>	<u>167,043</u>	<u>133,772</u>

Health, Education and Welfare

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Health, Education and Welfare Contributions (1-5101)					
Agency		FY08 Actual Expenses	FY09 Adopted Budget	FY10 Adopted Budget	
Health					
RATS		8,000	8,640	8,640	
Health Department		49,901	55,000	52,000	
Hospice		2,000	2,100	2,000	
Mental Health		36,050	38,897	38,897	
Community Services PEP Grant		5,250	5,639	5,639	
State & Local Hospitalization		11	19	0	
Project Horizon		4,000	4,500	4,500	
Rockbridge Free Clinic		6,000	6,000	6,000	
Health TOTAL		111,212	120,795	117,676	
Education					
Dabney Lancaster Comm. Coll. - Rock. Center		6,281	22,472	22,472	
Yellow Brick Road		5,000	5,000	5,000	
Education TOTAL		11,281	27,472	27,472	
Welfare					
Blue Ridge Legal		995	995	995	
Social Services Department		51,678	50,002	45,526	
Tax Relief for the Elderly		32,053	35,000	33,000	
Total Action Against Poverty		7,690	8,075	8,075	
Valley Program for the Aging		16,311	14,730	14,730	
Valley Workshop		15,868	6,068	6,068	
RSIF Grant Purchases		15,044	0	0	
Senior Center		7,430	8,500	8,600	
VPA - Client Services		296,659	380,000	372,300	
RARA		0	2,000	2,000	
Special Welfare - Client Services		370	0	0	
Welfare Total		444,098	505,370	491,294	
TOTAL:		566,591	653,637	636,442	
Fund 01 - General Fund Health, Education and Welfare	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Agency Contributions	254,518	273,637	273,637	265,384	264,142
Miscellaneous	312,073	380,000	380,829	373,129	372,300
Health, Education and Welfare TOTALS:	566,591	653,637	654,466	638,513	636,442

Youth Services Office (1-5900)

The Office on Youth is an office of the City whose mission is to coordinate community resources toward the prevention of juvenile delinquency and to be an advocate for issues affecting the youth of this community. This office was originally started through grants received from the State Department of Youth and Family Services, but grant funding was eliminated in FY03 and full funding was picked up by the City.

This office is staffed by a full-time Director, with part-time assistance, and operates a week-day after school program for elementary and middle school students, and a summer day camp program geared toward low income youth. In FY05, the Director also began managing the VJCCCA youth diversion program which is budgeted in account 1-2901.

Significant Changes:

We are proposing to reduce the Youth Services budget by 1.4% by eliminating one summer camp counselor and reducing operating supplies by \$1,000.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Youth Services Office					
Personnel Services	49,227	54,742	54,742	54,906	52,447
Fringe Benefits	16,745	17,958	17,958	17,898	19,042
Contractual Services	210	265	265	265	265
Internal Services	162	100	100	100	200
Other Charges	6,825	8,315	8,315	8,772	7,950
Miscellaneous	0	50	50	0	0
Interfund Transfers	(11,482)	(13,532)	(13,532)	(13,532)	(12,978)
Youth Services Office TOTALS:	<u>61,687</u>	<u>67,898</u>	<u>67,898</u>	<u>68,409</u>	<u>66,926</u>

Leisure Services

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Leisure Services Contributions (1-7200)					
Contributions to several outside agencies which provide recreational and cultural opportunities for Lexington citizens are provided for in this activity.					
Agency		FY08 Actual Expenses	FY09 Adopted Budget	FY10 Adopted Budget	
FAIR (Fine Arts in Rockbridge)		3,000	3,000	3,000	
Lime Kiln Arts		7,000	7,000	7,000	
Rockbridge Regional Library		144,810	156,592	156,592	
Rockbridge FAIR		2,500	2,500	0	
RARO (Includes Indoor Pool Contributions)		88,620	96,836	96,393	
4 th of July		2,000	2,000	0	
YMCA		12,500	2,500	2,500	
Horse Center		68,985	72,400	69,000	
Talking Book Center		2,000	2,000	2,000	
TOTAL		<u>331,415</u>	<u>344,828</u>	<u>336,485</u>	
Fund 01 - General Fund Leisure Services Contributions	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Agency Contributions	331,415	344,828	369,828	365,428	336,485
Capital Outlay	0	0	0	688,000	0
Leisure Services Contributions TOTALS:	<u>331,415</u>	<u>344,828</u>	<u>369,828</u>	<u>1,053,428</u>	<u>336,485</u>

Municipal Swimming Pool (1-7250)

The Municipal Swimming Pool is operated by the City during each summer. The City receives all revenues received from the pool and covers all the operating expenses. This department covers indoor pool expenses for the summer months beginning Memorial Day and ending the day before Labor Day.

Significant Changes:

The proposed budget to operate both the outdoor pool and the indoor pool for the summer has increased by 2.8%. This is primarily because the indoor pool has added expenses for chemicals, utilities and maintenance that was unanticipated when the FY09 budget was prepared. We are, once again, not proposing to remove the dome in the summer in response of the overwhelming demand of the users of this pool and to save the wear and tear on the dome itself.

Fund 01 - General Fund Municipal Swimming Pool	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	53,051	68,723	68,723	68,132	66,716
Fringe Benefits	5,834	10,211	10,211	12,690	11,871
Contractual Services	1,411	1,300	1,300	3,850	3,850
Internal Services	420	250	250	400	400
Other Charges	30,924	29,911	29,911	30,372	30,678
Agency Contributions	0	100	100	100	100
Municipal Swimming Pool TOTALS:	<u>91,640</u>	<u>110,495</u>	<u>110,495</u>	<u>115,544</u>	<u>113,615</u>

Indoor Swimming Pool (1-7251)

The indoor swimming pool was constructed in 2006/07 through a private organization, FOR Swimming. The pool was gifted to the City and is operated from September through May by the Rockbridge Area Recreation Association and during the summer months by the City, in conjunction with the outdoor pool. In FY09, the City paid off the remaining \$257,000 loan held by FOR Swimming and is being repaid over a 6 year period.

Significant Changes:

New.

Fund 01 - General Fund Indoor Swimming Pool	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Agency Contributions	0	0	125,000	125,000	0
Indoor Swimming Pool TOTALS:	<u>0</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>	<u>0</u>

Community Development

Planning and Development (1-8110)

The Planning and Development Department is responsible for performing all planning (Comprehensive Plan, ordinances changes, and coordination with Planning District Commission), zoning (site plan reviews, zoning inspections, conditional use permits, and Architectural Board permits), building inspection (plans review and inspections), rental property inspections, fire inspection, and housing program (CDBG grant, loan pool, Safe & Sound, etc.) work. In addition, it staffs the Planning Commission, Architectural Board, Board of Zoning Appeals, and Threshold.

Significant Changes:

The Planning and Development budget is proposed to be reduced by 1.5%. The reductions are in the areas of consultant assistance, training and travel and a number of small cuts to a variety of line items. We are proposing to fund \$15,000 for consulting assistance as well as carry forward about \$35,000 from FY09. This will fund a downtown parking study (\$20,000) and an economic study of the South Main Street corridor (\$25,000).

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Planning & Development					
Personnel Services	168,738	177,650	177,650	179,096	178,410
Fringe Benefits	69,062	73,422	73,422	73,287	76,110
Contractual Services	33,571	25,500	55,500	53,500	19,350
Internal Services	5,453	5,000	5,000	5,000	5,500
Other Charges	15,477	17,909	17,909	14,881	15,084
Agency Contributions	11,132	11,705	11,705	11,705	11,445
Miscellaneous	1,912	1,700	1,700	900	1,200
Interfund Charges	0	5,200	5,200	5,200	6,200
Planning & Development TOTALS:	<u>305,345</u>	<u>318,086</u>	<u>348,086</u>	<u>343,569</u>	<u>313,299</u>

Housing Program (1-8111)

The housing program is designed to purchase dilapidated housing or vacant lots and either rehabilitate the house or construct a new house on the site. The rehabilitated or new house will then be sold to low income persons through a forgivable loan. This program reports to the Threshold Board.

Significant Changes:

The proposed funding is what we feel will be needed to hold the two houses on Massie Street until we can find qualified buyers for them. The Safe and Sound Program is now included under the Housing Program budget for \$2,000.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Housing Program					
Contractual Services	1,860	2,000	2,000	2,000	4,000
Other Charges	633	1,700	1,700	1,000	1,000
Agency Contributions	1,203	1,100	1,100	1,500	1,500
Housing Projects	55,350	0	26,744	26,744	0
Housing Program TOTALS:	<u>59,046</u>	<u>4,800</u>	<u>31,544</u>	<u>31,244</u>	<u>6,500</u>

Safe & Sound Program (1-8112)

This program provides funds to make minor home improvements to the housing of low income persons in our community. It is operated under the oversight of the Threshold Board.

Significant Changes:

The Safe and Sound Program will be combined with the Housing Program budget (01-8111).

Fund 01 - General Fund Safe & Sound Program	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Contractual Services	0	4,000	4,000	500	0
Other Charges	0	1,000	1,000	500	0
Safe & Sound Program TOTALS:	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>1,000</u>	<u>0</u>

Water Quality Management (1-8120)

The City is committed to protecting the water quality in Woods Creek and its watershed. This department records the costs for watershed protection and education. Grants are sought to augment local funding for special projects to control stormwater runoff and improve water quality

Significant Changes:

It is proposed that this program be significantly cut back from \$15,000 to \$2,500. This amount, combined with some carry forward funds from FY09 and a water quality improvement grant can fund a small project in FY10.

Fund 01 - General Fund Water Quality Management	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Miscellaneous	42,913	15,000	30,515	30,515	2,500
Water Quality Management TOTALS:	<u>42,913</u>	<u>15,000</u>	<u>30,515</u>	<u>30,515</u>	<u>2,500</u>

Tree Board (1-8140)

This budget account provides funding for the part-time City Arborist position that works in conjunction with the Tree Board to oversee the health of all the trees and shrubs on City owned property. The Arborist also enforces the tree ordinance and assists homeowners with advice on tree care.

Significant Changes:

The Tree Board /Arborist budget is proposed to be reduced by almost \$7,900. A number of small reductions have been made to contractual help hired annually (\$1,000), copying costs, purchase of trees (we are proposing to purchase much smaller trees, plant them at public works and harvest them after they grow), equipment (\$1,150) and the state tree grant (\$3,600). If we find out we can obtain a grant, we will request City Council appropriate any matching funds necessary from contingency.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Tree Board					
Personnel Services	20,669	21,868	21,868	21,868	21,868
Fringe Benefits	1,975	2,276	2,276	2,211	2,117
Contractual Services	6,596	6,000	6,000	6,000	5,000
Internal Services	272	620	620	620	200
Other Charges	3,417	3,853	3,853	3,822	1,135
Miscellaneous	850	3,600	3,600	3,600	0
Tree Board TOTALS:	<u>33,779</u>	<u>38,217</u>	<u>38,217</u>	<u>38,121</u>	<u>30,320</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Community Development Contributions (1-8200)					
Agency		FY08 Actual Expenses	FY09 Adopted Budget	FY10 Adopted Budget	
Civic & Community Organizations					
Soil & Water Conservation District		2,000	2,000	2,000	
Downtown Development		70,487	50,000	60,000	
Chamber of Commerce		2,500	2,500	2,500	
Habitat for Humanity		4,000	4,300	4,300	
Civic & Community Organizations TOTAL		78,987	58,800	68,800	
Economic Development					
Rockbridge Partnership		46,252	45,515	0	
Rockbridge Historical Society		0	0	1,000	
Shenandoah Valley Partnership		8,364	9,166	9,166	
Regional Tourism		161,508	170,980	175,159	
Economic Development TOTAL		216,124	225,661	185,325	
Miscellaneous					
Agriculture		16,386	17,500	20,000	
Farmer's Market Services		1,643	1,500	1,700	
Lee-Jackson Classic		0	1,500	0	
Rehab. Building, Tax Abatement		1,191	1,200	0	
Miscellaneous TOTAL		19,220	21,700	21,700	
TOTAL		314,331	306,161	275,825	
Fund 01 - General Fund Community Development Contributions	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Agency Contributions	312,566	301,961	314,961	317,257	274,125
Miscellaneous	2,834	4,200	5,019	3,379	1,700
Community Development Contributions TOTALS:	315,400	306,161	319,980	320,636	275,825

Non-Departmental

General Insurance (1-9103)

The City of Lexington pays for VML insurance coverages for both personnel and property. The cost of these coverages are then charged to the appropriate department through code 5399.

Charges are based on the personnel services costs for each department in the prior fiscal year. Each City activity receives its percentage allocation on a quarterly basis.

Significant Changes:

We are projecting that insurance costs for the City are going to increase by 11% as a result of our poor experience with claims. The \$2,300 budgeted under Fringe Benefits is the funding for our safety program, which has been doing much better than our liability insurance.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
General Insurance					
Fringe Benefits	0	(1,900)	(1,900)	3,300	2,300
Other Charges	0	(9,100)	(9,100)	0	0
TOTALS for General Insurance:	<u>0</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>3,300</u>	<u>2,300</u>

Photocopying Services (1-9105)

Costs for operation and maintenance of the two copiers located at City Hall are collected in this activity. City departments are charged on a per copy basis to recover the cost of the maintenance agreement, supplies, and equipment replacement contribution. This account also provides for services and supplies for a fax machine in City Hall.

Significant Changes:

There is no appreciable change in this account.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Photocopying Services					
Internal Services	(15,928)	(15,100)	(15,100)	(16,500)	(16,000)
Other Charges	2,099	2,000	2,000	1,700	1,800
Leases And Rentals	11,007	11,500	11,500	11,000	11,200
Photocopying Services TOTAL:	<u>(2,822)</u>	<u>(1,600)</u>	<u>(1,600)</u>	<u>(3,800)</u>	<u>(3,000)</u>

Contingency (1-9301)

This activity provides a contingency for unforeseen expenses which may occur during the year. Expenditures will not be made without prior consultation with City Council.

Significant Changes:

Once again, I am proposing a \$50,000 contingency account and \$1,500 for bad debt expense.

Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Contingency					
Miscellaneous	0	1,500	1,500	1,500	1,500
Other Uses of Funds	0	50,000	10,600	10,600	50,000
Contingency TOTALS:	<u>0</u>	<u>51,500</u>	<u>12,100</u>	<u>12,100</u>	<u>51,500</u>

Non-Departmental (1-9310)

This activity account provides for expenditures that don't readily fall in any other account. It is presently a central location for the General Fund vehicles and equipment appropriations. Each year equipment replacement charges are made to various departments to provide funding for the equipment replacement program. This category is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

Significant Changes:

This account includes funds for the City's portion of our OPEB liability (\$10,081) and for all vehicles and equipment to be purchased this year. Only 2 police cars (\$50,000) are being replaced. Public Works did not recommend replacing any vehicles in FY10, however, if special needs arise, I will not hesitate to come back to Council to add to this list.

Fund 01 - General Fund Non-Departmental	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Fringe Benefits	0	0	10,081	10,081	10,081
Capital Outlay	171,876	109,060	109,060	109,060	50,000
Other Uses of Funds	23,929	0	0	0	0
Non-Departmental TOTALS:	<u>195,805</u>	<u>109,060</u>	<u>119,141</u>	<u>119,141</u>	<u>60,081</u>

Interfund Transfers (1-9350)					
This activity provides for transfers from the General Fund to other funds. Transfers are budgeted for School, Capital Projects and Cemetery Funds. A more detailed discussion of the use for these funds can be found in the respective fund sections of this document.					
Fund		FY08 Actual Expenses	FY09 Adopted Budget	FY10 Adopted Budget	
School Fund		2,644,297	2,723,374	2,716,193	
Cemetery Fund		24,650	22,000	22,000	
Capital Fund		945,759	944,000	65,000	
TOTALS		<u>3,614,706</u>	<u>3,689,374</u>	<u>2,803,193</u>	
Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Interfund Transfers					
Transfers Out	3,614,706	3,689,374	4,023,571	4,198,428	2,803,193
Interfund Transfers TOTALS:	<u>3,614,706</u>	<u>3,689,374</u>	<u>4,023,571</u>	<u>4,198,428</u>	<u>2,803,193</u>

Debt Service (1-9401)

The City's bonded indebtedness produces an annual requirement for payment of principal and interest on the outstanding General Obligation Bonds. This requirement is met by annually budgeting a previously established amount in this activity for retirement of that debt. The amount budgeted in this activity reflects the General Fund's portion of that debt. Debt service for the School and Water/Wastewater operations are budgeted and paid in each of those funds.

The following debt is currently carried by the General Fund. A detailed overview of the City's total debt obligation can be found in the Supplemental Information section of this document.

G.O. Bond		Principal	Interest	Year Retired	
2001 Issue		274,923	21,245	2012	
2006 issue		240,000	513,226	2036	
TOTAL		<u>514,923</u>	<u>534,471</u>		
Fund 01 - General Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Debt Service					
Debt Service Costs	1,149,984	1,070,932	1,070,932	1,070,932	1,049,394
Debt Service TOTALS:	<u>1,149,984</u>	<u>1,070,932</u>	<u>1,070,932</u>	<u>1,070,932</u>	<u>1,049,394</u>

SCHOOL FUND

School Fund Revenues	
<p>COMMENTS</p> <p>State revenue decreased due to the national economic recession. Federal Stimulus money was provided to fill the gaps of this state shortfall.</p> <p>Federal Categorical funds were revised upward due to the American Recovery and Reinvestment Act of 2009 (Stimulus Funds).</p>	
Fund 02 - School Fund	
School Fund Revenues	
Revenues from the use of money and property	600
Charges for Services	227,400
Miscellaneous Revenues	600
State Categorical Revenues	2,883,108
Federal Categorical Revenues	538,548
Transfers in from the General Fund	2,716,193
TOTALS for School Fund Revenues:	<u>6,366,449</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 02 - School Fund		2008 Actual Revenue	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Revenues						
Rev Fr Use Of Money & Pro						
1015.0109	Interest-Cafeteria	74	0	0	0	0
1015.0110	Interest-Textbooks	4,791	300	300	300	300
1015.0201	Rents And Rebates	31	300	300	300	300
Rev Fr Use Of Money & Pro TOTAL:		4,896	600	600	600	600
Charges For Services						
1016.1201	School Tuition	145,699	134,000	134,000	134,000	147,400
1016.1204	School Food Service	83,282	80,000	80,000	80,000	80,000
1016.9999	Misc. User Fees	58	0	0	0	0
Charges For Services TOTAL:		229,039	214,000	214,000	214,000	227,400
Miscellaneous Revenue						
1018.0304	Other Rents & Rebates	130	0	0	0	0
1018.9912	Misc. Revenue	32	600	600	600	600
Miscellaneous Revenue TOTAL:		162	600	600	600	600
Recovered Costs						
1019.0110	E-rate Reimbursement	12,128	0	0	0	0
Recovered Costs TOTAL:		12,128	0	0	0	0
State - Categorical						
1024.0201	State Sales Tax	513,413	533,413	533,413	533,413	432,492
1024.0202	Basic School Aid	1,560,083	1,849,071	1,849,071	1,849,071	1,734,379
1024.0204	Remedial Summer School	14,840	19,082	19,082	19,082	20,275
1024.0207	Gifted & Talented	14,667	16,128	16,128	16,128	16,128
1024.0208	Remedial Education	19,067	22,725	22,725	22,725	23,092
1024.0209	Enrollment Loss	29,332	19,891	19,891	19,891	0
1024.0211	Compensation Supplement	99,003	0	0	0	0
1024.0212	Special Education Soq	114,037	133,054	133,054	133,054	133,421
1024.0214	Textbook Payments	36,771	43,442	43,442	43,442	43,442
1024.0215	School Food-State	1,985	1,985	1,985	1,985	1,818
1024.0217	Vocational Education	41,801	40,686	40,686	40,686	40,686
1024.0218	Technology Grant	102,000	128,000	128,000	128,000	102,000
1024.0221	Social Security	82,503	94,567	94,567	94,567	94,567
1024.0223	Teacher Retirement	123,571	122,058	122,058	122,058	121,691
1024.0228	Early Intervention	4,957	5,486	5,486	5,486	7,314
1024.0233	Lottery	81,696	0	0	0	0
1024.0241	Group Life	4,400	4,032	4,032	4,032	3,299
1024.0246	Homebound Instruction	706	770	770	770	0
1024.0265	At Risk	8,114	12,791	12,791	12,791	11,759
1024.0275	K-3 Primary Class Size	46,263	49,344	49,344	49,344	50,634

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 02 - School Fund Revenues		2008 Actual Revenue	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
1024.0291	Mentor Teacher Program	445	445	445	445	0
1024.0299	ESL (English Sec. Lang.)	8,712	10,122	10,122	10,122	9,068
1024.0306	School Construction	107,865	195,054	195,054	195,054	33,307
1024.0400	Other State Funds	5,886	3,736	3,736	3,736	3,736
State - Categorical TOTAL:		3,022,117	3,305,882	3,305,882	3,305,882	2,883,108
Federal - Categorical						
1033.0202	Title I	66,978	50,680	48,125	48,125	47,260
1033.0203	Title V	658	0	0	0	0
1033.0213	Nat. Sch./Lunch Breakfast	37,146	35,000	35,000	35,000	35,000
1033.0214	TAP/Headstart	12,438	14,000	14,000	14,000	12,500
1033.0219	Title VIB Spec. Education	119,497	121,553	236,160	236,160	179,016
1033.0226	Title II	18,850	0	27,859	27,859	0
1033.0448	Other Categorical Revenue	10,134	0	3,271	3,271	264,772
1033.4318	Literacy Challenge Grant	533	0	540	540	0
Federal - Categorical TOTAL:		266,234	221,233	364,955	364,955	538,548
Transfers In						
1041.0511	From General Fund	2,644,297	2,723,374	2,746,193	2,746,193	2,716,193
Transfers In TOTAL:		2,644,297	2,723,374	2,746,193	2,746,193	2,716,193
Fund Balance						
1042.9999	Appropriated Fund Balance	0	40,000	214,749	214,749	0
Fund Balance TOTAL:		0	40,000	214,749	214,749	0
TOTAL:						
		<u>6,178,873</u>	<u>6,505,689</u>	<u>6,846,979</u>	<u>6,846,979</u>	<u>6,366,449</u>

School Fund Expenditures	
<p>COMMENTS</p> <p>Significant changes in the Fiscal Year 2010 expenditures include the following:</p> <ul style="list-style-type: none"> • Personnel salaries and fringe benefits were frozen; • Debt Service is being used to pay for architectural and engineering fees; and • Health care coverage increased by 9.4%. <p>The overall budget decreased by \$139,240 or 2.2% less than the FY09 budget.</p>	
Fund 02 - School Fund	
School Fund Expenditures	
Instruction	4,245,610
Administration, Attendance & Health	387,783
Operations & Maintenance	469,619
Cafeteria	168,347
Capital Projects	264,754
Non-Departmental	215,692
Federal Programs	249,911
Technology	364,733
School Fund Expenditures TOTALS:	<u>6,366,449</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 02 - School Fund Organization Function Sub-Function		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Instruction						
6110	Instruction-Elem.	2,239,079	2,488,746	2,665,286	2,665,286	2,425,158
6111	Instruction-Secondary	1,089,231	1,100,000	1,100,000	1,100,000	1,100,000
6114	Instruction-Special	241,006	226,612	226,612	226,612	149,053
6121	Guidance	104,118	110,436	110,436	110,436	92,786
6122	Social Worker	20,572	20,887	20,887	20,887	20,962
6123	Homebound Instruction	0	708	708	708	708
6131	Improvement-Instruction	63,406	66,679	66,679	66,679	66,597
6132	Media Services	122,677	128,737	128,737	128,737	128,737
6141	Principals	247,019	307,097	307,097	307,097	261,609
Instruction TOTAL:		4,127,108	4,449,902	4,626,442	4,626,442	4,245,610
Adm., Attend., & Health						
6210	Administration	283,237	304,333	304,333	304,333	299,229
6220	Attendance & Health	83,437	89,597	89,597	89,597	88,554
Adm. Att. Health TOTAL:		366,674	393,930	393,930	393,930	387,783
Operations & Maintenance						
6400	Operations & Maintenance	376,129	444,700	444,700	444,700	469,619
Operations & Maintenance TOTAL:		376,129	444,700	444,700	444,700	469,619
Cafeteria						
6510	Food Service	161,396	170,012	170,012	170,012	168,347
Cafeteria TOTAL:		161,396	170,012	170,012	170,012	168,347
Capital Projects						
6662	Building Imp. - Downing	275,060	264,754	264,754	264,754	264,754
Capital Projects TOTAL:		275,060	264,754	264,754	264,754	264,754
Non-Departmental						
6710	Debt Service	457,627	192,873	192,873	192,873	192,873
6730	Non-Departmental	0	0	22,819	22,819	22,819
Non-Departmental TOTAL:		457,627	192,873	215,692	215,692	215,692
Federal Programs						
6798	Title II/ Ed. Tec	533	0	540	540	0
6799	Title IV/Safe & Drug Free	1,461	0	1,480	1,480	0
6800	Title I	66,978	70,836	68,281	68,281	70,895
6801	Title VI-B	119,497	121,553	236,160	236,160	179,016
6803	Title II Training	18,850	0	27,859	27,859	0
6804	Title V Schools Innovation	649	0	0	0	0
Federal Programs TOTAL:		207,968	192,389	334,320	334,320	249,911

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 02 - School Fund Organization Function Sub-Function		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Technology						
6805	Technology	338,638	397,129	397,129	397,129	364,733
Technology TOTAL:		338,638	397,129	397,129	397,129	364,733
Fund 02 TOTAL:		<u>6,310,600</u>	<u>6,505,689</u>	<u>6,846,979</u>	<u>6,846,979</u>	<u>6,366,449</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 02 - School Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services						
1000	Wages-Other	18,907	26,202	74,702	74,702	24,000
1041	Pwks Regular Wages	202	0	0	0	0
1110	Wages - Administrative	84,654	86,299	86,579	86,579	86,568
1111	Wages - School Board	2,400	3,000	3,000	3,000	3,000
1112	Wages - Superintendent	92,115	96,720	96,720	96,720	96,720
1120	Wages - Teachers	1,682,003	1,850,529	1,866,459	1,866,459	1,798,861
1121	Wages - Chapter I	45,765	48,773	48,773	48,773	48,773
1122	Wages - Librarian	80,254	85,529	85,529	85,529	85,529
1123	Wages - Gifted Teacher	38,851	41,405	41,405	41,405	41,405
1125	Wages - ESL	7,973	6,000	6,000	6,000	17,839
1126	Wages - Principals	122,876	159,020	159,020	159,020	129,021
1130	Wages - Professionals	33,430	33,600	35,506	35,506	33,600
1131	Wages - School Nurse	33,972	36,756	36,756	36,756	36,756
1140	Wages - Technical	22,564	24,134	24,134	24,134	24,134
1150	Wages - Clerical	137,551	167,513	167,513	167,513	164,554
1151	Wages - Aides	65,103	64,015	64,015	64,015	49,749
1180	Wages - Laborer	79,094	86,146	86,146	86,146	85,932
1190	Wages - Service	42,066	47,087	47,087	47,087	43,594
1520	Wages - Substitutes	65,410	42,220	42,220	42,220	42,020
1522	Wages - Esy	800	3,000	3,000	3,000	3,000
1620	Salary Supplements	97,696	123,546	119,807	119,807	123,899
1650	Supplement-National Bd	2,322	0	0	0	0
Personnel Services TOTAL:		2,756,008	3,031,494	3,094,371	3,094,371	2,938,954
Fringe Benefits						
2001	Fica	14	0	0	0	0
2002	Retirement	31	0	0	0	0
2005	Medical Insurance	45	0	0	0	0
2006	Life Insurance	2	0	0	0	0
2011	Worker's Comp Insurance	15	0	0	0	0
2012	ARC-OPEB Liability Res.	0	0	22,819	22,819	22,819
2100	Fica	204,535	236,211	241,306	241,306	227,831
2210	VRS	350,250	353,693	353,693	353,693	341,931
2300	Health Benefits	258,460	275,989	275,989	275,989	308,820
2400	Life Insurance	23,382	23,245	23,245	23,245	20,722
2600	Unemployment Insurance	383	300	300	300	300
2700	Worker's Compensation	13,764	13,948	13,948	13,948	13,948
2750	Retiree Health Care Cre	26,259	27,352	27,352	27,352	21,049
2800	Other Benefits	36,642	36,233	36,687	36,687	40,143

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 02 - School Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
2820	In-service	25,744	20,700	47,108	47,108	0
Fringe Benefits TOTAL:		939,526	987,671	1,042,447	1,042,447	997,563
Contractual Services						
3000	Purchased Services	438,323	454,320	489,612	489,612	477,214
3002	Professional Services	(65)	1,000	1,000	1,000	0
3013	Referee Services	1,381	1,800	1,800	1,800	0
3317	Grant-Safe Rte. To School	8,010	0	0	0	0
3400	Field Trips	9,219	12,115	12,115	12,115	14,115
3401	Academic Competition	69	0	0	0	0
3810	Tuition To Other School	1,089,231	1,100,000	1,100,000	1,100,000	1,100,000
Contractual Services TOTAL:		1,546,168	1,569,235	1,604,527	1,604,527	1,591,329
Other Charges						
5000	Other Charges	0	100	100	100	100
5001	Telecommunications	12,852	13,600	13,600	13,600	13,600
5100	Utilities	132,236	132,207	132,207	132,207	135,600
5200	Telephone/Communication	11,627	13,200	13,200	13,200	11,500
5300	Insurance	59,217	78,335	78,335	78,335	68,440
5400	Leases & Rentals	14,134	15,753	15,753	15,753	14,100
5500	Travel & Training	20,881	19,950	19,950	19,950	16,500
5503	Athletics Travel	0	825	825	825	0
5800	Miscellaneous	9,331	14,425	16,925	16,925	12,700
6000	Materials & Supplies	114,068	92,951	118,183	118,183	84,406
6001	Mat.& Sup.-Chap.II	649	0	0	0	0
6002	Food Supplies	75,367	78,000	78,000	78,000	78,000
6003	Mat.& Sup.-Athletic	2,260	2,250	2,250	2,250	0
6004	Mat. & Sup.-Psychologic	0	500	500	500	500
6005	Materials & Supp.-Gifted	9,139	5,000	5,000	5,000	1,000
6006	Mat. & Supp./Preschool	3,056	3,056	2,995	2,995	2,995
6020	Textbooks	13,689	72,889	233,563	233,563	72,889
6022	Mat. & Supp. - Medical	1,742	1,800	1,800	1,800	2,000
6031	Instructional Materials	9,635	6,000	6,000	6,000	2,000
6040	Technology - Software	7,327	9,975	9,975	9,975	7,000
6050	Non-Capitalized Hardware	106,193	128,000	128,000	128,000	102,000
Other Charges TOTAL:		603,403	688,816	877,161	877,161	625,330
Capital Outlay						
8100	Replacement Equipment	7,065	10,000	10,000	10,000	0
8110	Hardware Replacement	0	11,000	11,000	11,000	10,400
8120	Infrastructure Replacement	803	7,300	7,300	7,300	5,000

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 02 - School Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
8220	Infrastructure Addition	0	7,300	7,300	7,300	5,000
Capital Outlay TOTAL:		7,868	35,600	35,600	35,600	20,400
Debt Service Costs						
9001	Debt Service - Principal	5,000	0	0	0	0
9002	Debt Service - Interest	200	0	0	0	0
9003	Rhs Debt Serv.-Principal	253,595	0	0	0	0
9005	Rhs Debt Serv.-Interest	5,959	0	0	0	0
9007	2001 Bonds-Principal	165,360	172,063	172,063	172,063	179,038
9008	2001 Bonds-Interest	27,513	20,810	20,810	20,810	13,835
Debt Service Costs TOTAL:		457,627	192,873	192,873	192,873	192,873
School Fund TOTAL:		<u>6,310,600</u>	<u>6,505,689</u>	<u>6,846,979</u>	<u>6,846,979</u>	<u>6,366,449</u>

Instruction

Classroom Instruction - Elementary/Middle (2-6110)

Included in this department are all those costs associated with the actual delivery of instruction at the classroom level. Among the most significant costs are the following:

- (1) Compensation for regular classroom teachers, resource teachers for extra curricular instruction in Foreign Language and the Fine Arts, a resource teacher for the Gifted, instructional aides, substitute teachers, and teacher supplements (i.e. coaching, extracurricular activities, and advanced degrees).
- (2) Fringe benefits for instructional personnel to include the full cost of employee participation in the Virginia Retirement System, the employer's share of Social Security, the employer's share of employee health insurance, and the costs associated with the Lexington City Early Retirement Optional Plan.
- (3) Contracted services, including teacher in-service, maintenance of instructional equipment, and technical support to the instructional program.
- (4) Classroom instructional materials and supplies, including student textbooks.

Significant Changes:

Compensation for all instructional personnel was frozen. Employee health care costs increased by 9.4%.

Because of the success of the division in the Virginia Standards of Learning testing program, and because of further positive public relations from the outstanding ratings of our schools on the Division Report Card of the Virginia Department of Education, the Lexington City Schools are experiencing stability in student enrollment. Increases in the number of non-resident tuition students, as well as the number of resident students brought in by parents relocating to Lexington for the educational opportunities are serving to mitigate the potential decline in enrollment due to low birth rate in the city. Also, because of our excellent pass rate percentage, we continue to be one of the fully accredited school divisions in the Commonwealth.

This budget category was decreased by \$63,588 over our FY09 level of funding.

Fund 02 - School Fund Instruction - Elementary/Middle	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	1,553,494	1,720,616	1,718,216	1,718,216	1,688,468
Fringe Benefits	548,006	571,076	585,151	585,151	562,686
Contractual Services	29,804	34,915	37,315	37,315	33,915
Other Charges	100,710	152,139	314,604	314,604	140,089
Capital Outlay	7,065	10,000	10,000	10,000	0
Instruction - Elementary/ Middle TOTALS:	<u>2,239,079</u>	<u>2,488,746</u>	<u>2,665,286</u>	<u>2,665,286</u>	<u>2,425,158</u>

Classroom Instruction - Secondary (2-6111)

Expenditures in this department are contractual tuition payments to the Rockbridge County Schools for students attending Rockbridge County High School, including the Floyd S. Kay Technical Center and the Stonewall Jackson Nursing Program.

Significant Changes:

The Lexington City Share of operational costs is based on the average daily membership (ADM) of Lexington City students as a percentage of the total ADM for the preceding school year.

We did not increase this expenditure line.

Fund 02 - School Fund Instruction - Secondary	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Contractual Services	1,089,231	1,100,000	1,100,000	1,100,000	1,100,000
Instruction Secondary TOTALS:	<u>1,089,231</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>

Instruction - Special Education (2-6114)

Listed are all expenditures for special needs students, other than those listed under Federal Program Title VI-B. Included are salaries, Master's Degree Supplements, fringe benefits, and travel and training expenses for special education teachers and instructional aides.

Significant Changes:

This budget category was decreased by \$77,559. This was accomplished by budgeting personnel services and fringe benefits in an approved federal program.

Fund 02 - School Fund					
Instruction - Special Education	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	186,917	165,394	165,394	165,394	107,299
Fringe Benefits	51,881	56,218	56,218	56,218	38,554
Contractual Services	471	3,000	3,000	3,000	2,000
Internal Services	0	0	0	0	0
Other Charges	1,737	2,000	2,000	2,000	1,200
Capital Outlay	0	0	0	0	0
Instruction - Special Education TOTALS:	<u>241,006</u>	<u>226,612</u>	<u>226,612</u>	<u>226,612</u>	<u>149,053</u>

Guidance (2-6121)

Included are the salaries, Master's Degree supplements, and fringe benefits for 1.5 guidance counselors. Virginia Standards of Quality dictate one counselor for each of the Lexington City Schools.

Significant Changes:

This budget category was decreased by \$17,650 due to a change in personnel.

Fund 02 - School Fund Guidance	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	81,670	86,550	86,550	86,550	73,207
Fringe Benefits	21,644	22,186	22,186	22,186	18,579
Contractual Services	0	200	200	200	200
Other Charges	804	1,500	1,500	1,500	800
Guidance TOTALS:	<u>104,118</u>	<u>110,436</u>	<u>110,436</u>	<u>110,436</u>	<u>92,786</u>

Social Worker (2-6122)

Included in this department is a portion of the salary, fringe benefits, and other expenses related to the Visiting Teacher responsibilities of the Director of Special Education/Visiting Teacher. The Visiting Teacher (or School Social Worker) is a position required by the Virginia Standards of Quality.

Significant Changes:

None.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Social Worker					
Personnel Services	14,785	15,525	15,525	15,525	15,592
Fringe Benefits	5,137	5,012	5,012	5,012	5,120
Other Charges	650	350	350	350	250
Social Worker TOTALS:	<u>20,572</u>	<u>20,887</u>	<u>20,887</u>	<u>20,887</u>	<u>20,962</u>

Homebound Instruction (2-6123)

Each year there are a limited number of cases where students are unable to attend in the regular school setting due to illness, emotional disturbance, pregnancy, or accidental injuries. In this department, funds are allocated to compensate, on an hourly basis, certified teachers who provide instruction in the home or hospital settings. It is virtually impossible to accurately predict the expenditures in this budget area. Also, State reimbursements are based on prior year actual expenditures, subject to the availability of funds.

Significant Changes:

None.

Fund 02 - School Fund Homebound Instruction	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	0	658	658	658	658
Fringe Benefits	0	50	50	50	50
Homebound Instruction TOTALS:	<u>0</u>	<u>708</u>	<u>708</u>	<u>708</u>	<u>708</u>

Improvement of Instruction (2-6131)

Funds in this department provide a portion to the salary, fringe benefits, and other charges incidental to the Director of Special Education/Visiting Teacher, and the Special Education Assistant.

Significant Changes:

None.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Improvement of Instruction					
Personnel Services	46,230	49,166	49,166	49,166	49,314
Fringe Benefits	17,176	17,313	17,313	17,313	17,283
Other Charges	0	200	200	200	0
Improvement of Instruction TOTALS:	<u>63,406</u>	<u>66,679</u>	<u>66,679</u>	<u>66,679</u>	<u>66,597</u>

Media Services (2-6132)

The Media services provide the library media and materials as well as the learning technology, which supports the classroom instruction in the Lexington City Schools. This department includes the salaries and fringe benefits for 2.0 librarian positions at the two Lexington City Schools.

Additionally included are the funds necessary to provide for the maintenance and repair of classroom and library audio-visual equipment.

Significant Changes:

None.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Media Services					
Personnel Services	83,395	89,096	89,096	89,096	89,096
Fringe Benefits	26,543	26,141	26,141	26,141	26,435
Contractual Services	617	2,000	2,000	2,000	600
Other Charges	12,122	11,500	11,500	11,500	12,606
TOTALS for Media Services:	<u>122,677</u>	<u>128,737</u>	<u>128,737</u>	<u>128,737</u>	<u>128,737</u>

Principals (2-6141)

Included in this department are the salaries and fringe benefits for the principals and school secretaries of the Waddell Elementary and Lylburn Downing Middle Schools.

Significant Changes:

This budget category was decreased by \$45,488.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Principals					
Personnel Services	174,524	212,650	212,650	212,650	181,901
Fringe Benefits	71,303	92,022	92,022	92,022	78,708
Other Charges	1,192	2,425	2,425	2,425	1,000
Principals TOTALS:	<u>247,019</u>	<u>307,097</u>	<u>307,097</u>	<u>307,097</u>	<u>261,609</u>

Administration, Attendance and Health

Administration (2-6210)

The Virginia Standards of Quality provide for the administration and governance of public schools in the Commonwealth by establishing a local School Board and Division Superintendent. The Board assumes responsibility for the development of policy and oversight of the school division. The Superintendent is charged with the task of implementing policies and regulations, and the general administration of the organization.

Compensation for School Board members, the annual compensation package for the Division Superintendent, and funds for the operation and administration of the division are contained in this department.

Significant Changes:

This budget category was decreased by \$5,104 due to a reduction of several line items.

Fund 02 - School Fund Administration	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	180,044	193,971	193,971	193,971	191,012
Fringe Benefits	60,816	59,562	59,562	59,562	66,017
Contractual Services	28,390	37,500	37,500	37,500	30,000
Other Charges	13,987	13,300	13,300	13,300	12,200
Administration TOTALS:	<u>283,237</u>	<u>304,333</u>	<u>304,333</u>	<u>304,333</u>	<u>299,229</u>

Attendance and Health (2-6220)

As the title implies, funds are included in State Basic Aid to provide for attendance and health services in support of instruction. Under this department rubric, the school division provides for a part-time Speech Pathologist. The personnel services and fringe benefits expenditures also reflect the employment of a School Nurse to satisfy Standards of Quality requirements. Funds are included also, to reflect the materials and supplies necessary for clinic operations.

Significant Changes:

This account was reduced by \$1,043 due to a reduction of several line items.

Fund 02 - School Fund Attendance and Health	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	68,850	73,489	73,489	73,489	73,489
Fringe Benefits	11,543	11,672	11,672	11,672	11,565
Contractual Services	318	936	936	936	300
Internal Services	0	0	0	0	0
Other Charges	2,726	3,500	3,500	3,500	3,200
Attendance and Health TOTALS:	<u>83,437</u>	<u>89,597</u>	<u>89,597</u>	<u>89,597</u>	<u>88,554</u>

Operations and Maintenance

Operations and Maintenance (2-6400)

In each annual budget, provisions are made for the operations and maintenance of the Lexington City Schools' physical plants and facilities. Included are the costs for utilities, telecommunications, insurance, routine maintenance, and custodial care.

Significant Changes:

This budget category was increased by \$24,919 to cover the costs of increased maintenance and repair needs at the elementary school.

Fund 02 - School Fund Operations and Maintenance	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	79,856	89,146	89,146	89,146	88,932
Fringe Benefits	25,765	28,012	28,012	28,012	30,587
Contractual Services	55,761	85,000	85,000	85,000	119,560
Other Charges	214,747	242,542	242,542	242,542	230,540
Operations and Maintenance TOTALS:	<u>376,129</u>	<u>444,700</u>	<u>444,700</u>	<u>444,700</u>	<u>469,619</u>

Cafeteria

School Food Service (2-6510)

The Food Services department is responsible for school breakfast and lunch programs for all students in the elementary school, middle school, and Head Start pre-school programs. In addition to preparing and serving meals, the food services staff and administration participate in identifying students eligible for free or reduced price meals and in promulgating the reports required by the National School Lunch Program Administration.

The Food Services department requires a continuing subsidy from local funds to remain financially secure. Because we have a low number of students qualifying for free or reduced priced meals, we do not receive the large Federal subsidy common to other districts and we are forced to rely on local funds to maintain solvency.

Significant Changes:

Personnel services and fringe benefits reflect a decrease in compensation due to a change in personnel.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
School Food Service					
Personnel Services	63,427	70,645	70,645	70,645	66,952
Fringe Benefits	13,978	14,342	14,342	14,342	14,545
Contractual Services	4,122	2,100	2,100	2,100	4,000
Other Charges	79,869	82,925	82,925	82,925	82,850
School Food Service TOTALS:	<u>161,396</u>	<u>170,012</u>	<u>170,012</u>	<u>170,012</u>	<u>168,347</u>

Capital Projects

Building Improvement - Downing (2-6662)

Included in this department are the funds appropriated for the approved Capital Improvement Projects at Lylburn Downing Middle School.

Significant Changes:

Funding previously budgeted for debt service is being budgeted for Architectural and Engineering Fees.

Fund 02 - School Fund Building Improvement - Downing	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Contractual Services	275,060	264,754	264,754	264,754	264,754
Building Improvement - Downing TOTALS:	<u>275,060</u>	<u>264,754</u>	<u>264,754</u>	<u>264,754</u>	<u>264,754</u>

Non-Departmental

Debt Service (2-6710)

Included in this department are the funds necessary to meet the principal and interest payments for past additions and renovations to Lylburn Downing Middle School and Harrington Waddell Elementary Schools.

GENERAL OBLIGATION BONDS

PRINCIPAL	INTEREST	YEAR RETIRED
\$179,038	\$ 13,835	2012

Significant Changes:

None.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Debt Service					
Debt Service Costs	457,627	192,873	192,873	192,873	192,873
Debt Service TOTALS:	457,627	192,873	192,873	192,873	192,873

Non-Departmental (2-6730)

This category is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

Significant Changes:

None.

Fund 02 - School Fund Non-Departmental	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Fringe Benefits	0	0	22,819	22,819	22,819
Non-Departmental TOTALS:	0	0	22,819	22,819	22,819

Federal Programs

Title II/Ed. Technology (2-6798)

It is anticipated that the division grant application for this federal program will be approved in FY 2010. Funds were not included in the current budget. This grant provides supplemental funds for technology projects.

Significant Changes:

None.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Title II/Ed. Technology					
Other Charges	533	0	540	540	0
Title II/Ed. Technology TOTALS:	<u>533</u>	<u>0</u>	<u>540</u>	<u>540</u>	<u>0</u>

Title IV/Safe and Drug Free School (2-6799)

It is anticipated that the division grant application for this federal program will be approved in FY 2010. Funds were not included in the current budget. This grant provides supplemental funds to ensure that schools and communities have a safe, orderly and drug-free learning environment.

Significant Changes:

None.

Fund 02 - School Fund Title IV/Safe and Drug Free School	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	450	0	280	280	0
Fringe Benefits	34	0	21	21	0
Contractual Services	500	0	825	825	0
Other Charges	477	0	354	354	0
Title IV/Safe and Drug Free School TOTALS:	<u>1,461</u>	<u>0</u>	<u>1,480</u>	<u>1,480</u>	<u>0</u>

Title I (2-6800)

Title I of the Elementary and Secondary Education Act provides remedial reading and mathematics for students who are determined to be eligible by virtue of family income and/or depressed achievement scores. In the Lexington City Schools, the Title I program provides remedial reading instruction to students in grades K-4.

Funds are included for a teacher employed under the Title I program.

Significant Changes:

Due to recent decreases in funding, we have included other costs in regular instruction. We do not anticipate Federal Revenue to support expenditures; therefore the LEA will be in compliance with the supplement provision of Title I.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Title I					
Personnel Services	49,369	52,340	51,001	51,001	52,340
Fringe Benefits	17,609	17,280	17,280	17,280	18,555
Other Charges	0	1,216	0	0	0
Title I TOTALS:	<u>66,978</u>	<u>70,836</u>	<u>68,281</u>	<u>68,281</u>	<u>70,895</u>

Title VI-B (2-6801)

Title VI-B of the Americans with Disabilities Act is the vehicle through which federal funds are provided for the education of children with physical or mental impairments. Title VI-B is a federal grant, providing reimbursement for expenses incurred in providing special therapy, special equipment, and medical or psychological assessment for special needs children.

Included in this grant are the following:

- Part of the program administrator's salary;
- Part of the salary for a Special Education Assistant;
- Salaries for a teacher and instructional aide to institute an extended school year (summer) program for certain special education students;
- Salary for a special education paraprofessional; and
- Wages for substitutes.

Significant Changes:

This federal budget category was increased by \$57,463 to cover personnel services and fringe benefits for a special education teacher who had previously been budgeted under local/special education.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Title VI-B					
Personnel Services	44,681	91,215	139,215	139,215	135,863
Fringe Benefits	19,782	23,417	39,422	39,422	40,158
Contractual Services	25,088	1,830	26,830	26,830	0
Other Charges	29,946	5,091	30,693	30,693	2,995
Title VI-B TOTALS:	<u>119,497</u>	<u>121,553</u>	<u>236,160</u>	<u>236,160</u>	<u>179,016</u>

Title II Teacher Quality (2-6803)

It is anticipated that the division grant application for this federal program will be approved in FY 2010. Funds were not included in the current budget. This grant provides supplemental funds for:

- A continuing source of innovative and educational improvement;
- Meeting the educational needs of all students; and
- Developing and implementing educational programs to improve student achievement and teacher performance.

Significant Changes:

None.

Fund 02 - School Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Title II Teacher Quality					
Personnel Services	14,867	0	18,336	18,336	0
Fringe Benefits	3,983	0	1,856	1,856	0
Contractual Services	0	0	7,067	7,067	0
Other Charges	0	0	600	600	0
Title II Teacher Quality TOTALS:	<u>18,850</u>	<u>0</u>	<u>27,859</u>	<u>27,859</u>	<u>0</u>

Title V Schools Innovation (2-6804)

This grant has been discontinued.

Significant Changes:

None.

Fund 02 - School Fund Title V Schools Innovation	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	649	0	0	0	0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Title V Schools Innovation TOTALS:	<u>649</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Technology

Technology (2-6805)

This function was established to track all funds expended for instructional and administrative technology in the division. Included are wages and benefits for one Division Technology Specialist, for the two schools, a teacher of Technology Education at the middle school level, one State mandated Instructional Technology Resource teacher, expenses for contracted computer network management and program maintenance, and funds for capital procurement under the Virginia Technology Plan.

Significant Changes:

This budget category was decreased by \$32,396 primarily due to a decrease in the State Technology Grant as well as the Local Match.

Fund 02 - School Fund Technology	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	113,449	121,033	121,033	121,033	124,831
Fringe Benefits	44,326	43,368	43,368	43,368	45,902
Contractual Services	36,806	37,000	37,000	37,000	36,000
Other Charges	143,254	170,128	170,128	170,128	137,600
Capital Outlay	803	25,600	25,600	25,600	20,400
Technology TOTALS:	<u>338,638</u>	<u>397,129</u>	<u>397,129</u>	<u>397,129</u>	<u>364,733</u>

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UTILITY FUND

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 05 - Utility Fund Revenues		2008 Actual Revenue	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Revenue from Use Of Money and Property						
1015.0201	Rents And Rebates	61	0	0	0	0
Rev from Use of Money & Prop TOTALS:		61	0	0	0	0
Charges For Services						
1016.1901	Water & Sewer Use	2,946,345	3,144,700	3,144,700	2,900,000	3,190,000
1016.1903	MSA Contract - WTP	643,547	666,200	666,200	653,400	635,930
1016.1905	Penalties	10,178	10,200	10,200	12,400	10,200
1016.1906	Misc. Non-Operating Rev.	33,326	9,000	9,000	34,800	13,000
1016.1911	MSA Contract - WWTP	1,034,807	1,047,300	1,047,300	1,079,200	998,465
Charges For Services TOTAL:		4,668,203	4,877,400	4,877,400	4,679,800	4,847,595
Misc. Revenue						
1018.9912	Misc. Revenue	781	0	0	0	0
Misc. Revenue TOTAL:		781	0	0	0	0
Fund Balance						
1042.9999	Appropriated Fund Balance	0	4,207	22,336	278,747	(119,467)
Fund Balance TOTAL:		0	4,207	22,336	278,747	(119,467)
TOTAL:		<u>4,669,045</u>	<u>4,881,607</u>	<u>4,899,736</u>	<u>4,958,547</u>	<u>4,728,128</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 05 - Utility Fund Organization Function Sub-Function		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Administration						
1110	Administration	113,352	195,057	195,057	201,246	133,538
Administration TOTAL:		113,352	195,057	195,057	201,246	133,538
Water Operations						
1140	Water Treatment Plant	612,903	634,505	634,505	622,279	605,631
1150	Water Treatment-Brushy	6,095	10,524	10,524	6,744	7,299
1160	Water Distribution	889,408	944,345	944,345	960,255	960,059
Water Operations TOTAL:		1,508,406	1,589,374	1,589,374	1,589,278	1,572,989
Wastewater Operations						
1170	Wastewater Collection	1,512,872	1,656,851	1,656,851	1,657,957	1,655,061
1175	MSA - WWTP	985,534	997,419	997,419	1,027,738	950,930
1190	Inflow & Infiltration	46,958	61,965	61,965	59,558	60,881
Wastewater Operations TOTAL:		2,545,364	2,716,235	2,716,235	2,745,253	2,666,872
Capital Projects						
3140	I & I Reduction P	140,203	100,000	118,129	117,863	50,000
3699	Misc. Water Lines	0	5,000	5,000	5,000	5,000
3714	Plunkett Street Water	3,902	0	0	0	0
3799	Taylor Street Water	0	0	0	0	44,000
Capital Projects TOTAL:		144,105	105,000	123,129	122,863	99,000
Non-Departmental						
4050	Public Works Labor	54,146	38,236	38,236	58,102	61,130
9310	Non-Departmental	112,102	237,705	237,705	241,805	194,599
Non-Departmental TOTAL:		166,248	275,941	275,941	299,907	255,729
Fund 05 TOTAL:		<u>4,477,475</u>	<u>4,881,607</u>	<u>4,899,736</u>	<u>4,958,547</u>	<u>4,728,128</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 05 - Utility Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services						
1001	Full - Time Wages	627,881	650,284	650,284	659,788	657,897
1002	Overtime	55,069	65,258	65,258	57,239	55,000
1003	Part - Time Wages	760	0	0	0	0
1041	Pwks Regular Wages	267,684	271,551	271,551	315,031	289,783
1042	Pwks Overtime Wages	16,933	26,036	26,036	24,031	22,036
Personnel Services TOTAL:		968,327	1,013,129	1,013,129	1,056,089	1,024,716
Fringe Benefits						
2001	Fica	69,713	77,504	77,504	80,767	78,392
2002	Retirement	135,507	130,720	130,720	138,717	134,248
2005	Medical Insurance	181,771	203,829	203,829	215,978	222,043
2006	Life Insurance	8,757	8,243	8,243	8,578	8,214
2011	Worker's Comp Insurance	27,813	32,514	32,514	27,367	26,957
Fringe Benefits TOTAL:		423,561	452,810	452,810	471,407	469,854
Contractual Services						
3002	Professional Services	64,533	54,953	54,953	60,542	75,713
3004	Repairs & Maintenance	218,960	130,570	148,699	142,489	96,859
3005	Maintenance Svc Contract	5,691	7,500	7,500	5,800	7,000
3006	Printing & Binding	475	1,179	1,179	600	600
3007	Advertising	309	550	550	212	272
3015	Lagoon Maintenance	285	3,000	3,000	1,450	1,000
3016	Wholesale Water	637,666	647,870	647,870	647,870	643,500
3017	Wholesale Sewer	749,221	900,000	900,000	860,855	936,000
3019	MSA Facility Fee	565,619	565,619	565,619	565,619	565,619
3024	Landfill Contract	4,177	4,200	4,200	3,298	3,329
3028	Computer Software	0	2,500	2,500	0	0
3406	Generator Services	1,444	2,000	2,000	1,444	1,500
Contractual Services TOTAL:		2,248,380	2,319,941	2,338,070	2,290,179	2,331,392
Internal Services						
4002	Inside Vehicle Maint	28,851	37,618	37,618	36,620	39,749
4004	Photocopying Services	12	50	50	199	176
4010	Special Projects - Pwks	3,360	8,500	8,500	14,558	4,000
Internal Services TOTAL:		32,223	46,168	46,168	51,377	43,925
Other Charges						
5101	Electrical Service	307,302	321,463	321,463	351,636	289,575
5102	Heating Services	13,472	16,435	16,435	13,662	13,675

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 05 - Utility Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
5103	Water & Sewer Services	1,111	1,667	1,667	817	858
5201	Postal & Messenger Svcs	11,800	10,138	10,138	8,828	9,490
5202	Electronic Data Service	1,017	1,400	1,400	1,036	1,068
5203	Telephone	6,624	10,200	10,200	7,280	7,164
5204	Cellular Telephone Serv	0	0	0	2,000	2,000
5399	Insurance Allocation	11,187	12,809	12,809	12,268	12,587
5401	Office Supplies	2,719	1,600	1,600	2,912	2,878
5403	Agricultural Svc/Supplies	19	3,000	3,000	0	1,000
5404	Medical Supplies	14,378	12,426	12,426	12,968	13,544
5405	Janitorial Supplies	4,372	2,285	2,285	2,404	2,804
5406	Generator Supplies	10,577	10,000	10,000	1,818	12,901
5407	Repair & Maint Supplies	107,254	60,500	60,500	94,000	51,000
5408	Vehicle/Equip Supplies	7,920	7,215	7,215	12,215	8,295
5410	Uniform & Wearing Appar	1,316	3,218	3,218	1,100	1,466
5411	Books & Subscriptions	240	724	724	695	513
5413	Other Operating Supplies	110,124	123,107	123,107	114,955	135,791
5426	Chemical Supplies	68,757	75,500	75,500	73,048	75,500
5428	Data Processing Supplies	3,125	2,400	2,400	2,218	3,143
5430	Asphalting Materials	1,960	6,361	6,361	11,301	5,951
5477	Durable Goods	12,299	6,350	6,350	7,058	3,586
5501	Travel & Training	603	11,175	11,175	9,359	6,100
Other Charges TOTAL:		698,176	699,973	699,973	743,578	660,889
Agency Contributions						
5606	Permits To State Agencies	7,325	7,076	7,076	9,200	9,200
Agency Contributions TOTAL:		7,325	7,076	7,076	9,200	9,200
Miscellaneous						
5801	Dues & Memberships	1,096	1,225	1,225	510	789
5803	Employee Relations	510	560	560	750	510
5813	Bad Debt Expense	7,392	8,500	8,500	8,500	8,500
5887	Water Surcharge	5,531	5,650	5,650	5,539	5,650
Miscellaneous TOTAL:		14,529	15,935	15,935	15,299	15,449
Capital Outlay						
7005	Motor Vehicles & Equip	0	6,000	6,000	5,405	0
7006	Construction Veh & Equip	0	42,000	42,000	33,438	0
7007	Adp Equipment/Software	0	66,000	66,000	66,000	0
Capital Outlay TOTAL:		0	114,000	114,000	104,843	0

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 05 - Utility Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Leases And Rentals						
8001	Lease/Rent Of Equipment	591	630	630	530	630
Leases And Rentals TOTAL:		591	630	630	530	630
Debt Service Costs						
9001	Debt Service - Principal	0	42,869	42,869	42,869	0
9002	Debt Service - Interest	4,006	148	148	148	0
Debt Service Costs TOTAL:		4,006	43,017	43,017	43,017	0
Interfund Charges						
9100	Equip. Rep. Contributions	0	0	0	0	3,200
9101	Svcs Of City Manager	26,893	28,130	28,130	28,130	28,130
9102	Svcs Of Pwks - Stores	4,730	4,994	4,994	4,994	4,984
9103	Svcs Of Treasurer	32,192	35,637	35,637	35,637	31,539
9104	Svcs Of Finance	27,802	29,637	29,637	29,637	29,456
9105	Pwks Services To Street	(20,347)	(17,260)	(17,260)	(17,260)	(17,226)
9108	Svcs Of Human Resource	7,307	7,790	7,790	7,790	7,790
Interfund Charges TOTAL:		78,577	88,928	88,928	88,928	87,873
Other Uses Of Funds						
9960	Depreciation	84,917	80,000	80,000	84,100	84,200
9962	GFA Additions	(83,137)	0	0	0	0
Other Uses Of Funds TOTAL:		1,780	80,000	80,000	84,100	84,200
Utility Fund TOTAL:		<u>4,477,475</u>	<u>4,881,607</u>	<u>4,899,736</u>	<u>4,958,547</u>	<u>4,728,128</u>

Administration

Administration (5-1110)

Utility Administration provides for labor, expenses and overhead associated with the maintenance of water and wastewater lines, the utility billing systems, and customer accounting. There are approximately 2,200 accounts handled by this section. Bills are processed by the Public Works Department and issued every two months.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered. Object codes 1041 and 1042 are used for labor expenses, and equipment is charged to object code 4025.

Significant Changes:

The Utility Fund Administrative account has been reduced by 31.5%. This is due entirely to the one time expenditure in FY09 for the utility billing software program and related training. Also, there is no request for equipment purchases.

Fund 05 - Utility Fund Administration	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	68,032	72,357	72,357	72,337	72,213
Fringe Benefits	29,396	30,834	30,834	30,660	31,865
Contractual Services	18,216	8,729	8,729	15,765	17,813
Internal Services	2,595	3,488	3,488	3,489	3,523
Other Charges	15,460	30,909	30,909	30,255	25,350
Capital Outlay	0	66,000	66,000	66,000	0
Interfund Charges	(20,347)	(17,260)	(17,260)	(17,260)	(17,226)
Administration TOTALS:	<u>113,352</u>	<u>195,057</u>	<u>195,057</u>	<u>201,246</u>	<u>133,538</u>

Water Operations

Water Treatment Plant (5-1140)

The City of Lexington provides contract operation of the Water Treatment Plant owned by the Maury Service Authority. Operating expenses and administration fees are recovered quarterly. The plant is designed and permitted at 4 MGD (million gallons per day). Treatment is conventional, utilizing alum coagulation and flocculation, followed by sedimentation and rapid sand filtration. Chlorine is added for disinfection, soda ash is added for Ph adjustment, fluoride is added to aid in dental health and activated carbon is added to minimize taste and odor. Routine water quality testing is provided on site and special testing (including bacteriological) samples are sent to the State laboratories.

Significant Changes:

There is very little opportunity to reduce costs as the treatment plant unless demand for water is down. Even then, most of the costs are reasonably fixed. This budget proposes a 4.6% reduction from FY09, attributable mostly to a savings in electrical costs.

Fund 05 - Utility Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Water Treatment Plant					
Personnel Services	254,680	268,184	268,184	266,678	263,990
Fringe Benefits	99,650	105,226	105,226	100,119	99,849
Contractual Services	41,245	30,200	30,200	13,289	30,979
Internal Services	3,852	5,025	5,025	17,506	4,976
Other Charges	211,682	223,385	223,385	222,687	202,608
Agency Contributions	1,200	1,400	1,400	1,200	1,200
Miscellaneous	594	985	985	800	329
Leases And Rentals	0	100	100	0	100
Interfund Transfers	0	0	0	0	1,600
Water Treatment Plant TOTALS:	<u>612,903</u>	<u>634,505</u>	<u>634,505</u>	<u>622,279</u>	<u>605,631</u>

Water Treatment - Brushy Hill (5-1150)

The City of Lexington provides chlorination and maintenance of the Brushy Hill Spring to meet State Health Department regulations and testing requirements. Brushy Hill services customers on the Connor Spring line; it serves thirteen domestic users along Routes 687, 251 and 674.

Significant Changes:

We have reduced this budget by \$3,200 by reallocating the actual time spent by plant operators in maintaining the Brushy Hill spring house.

Fund 05 - Utility Fund Water Treatment - Brushy Hill	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	2,479	4,708	4,708	2,792	2,355
Fringe Benefits	1,012	1,959	1,959	1,095	981
Other Charges	2,604	3,857	3,857	2,857	3,963
Water Treatment - Brushy Hill TOTALS:	<u>6,095</u>	<u>10,524</u>	<u>10,524</u>	<u>6,744</u>	<u>7,299</u>

Water Distribution (5-1160)

25 miles of water line in the City of Lexington, as well as 15 miles of line in Rockbridge County, are maintained by the Public Works labor pool. Maintenance includes repairing line breaks, replacing worn lines, laying new water lines for new businesses or residences, cleaning lines and the upkeep on water meters.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

Significant Changes:

We are proposing a 1.7% increase (\$15,700) to this account. The reason for this increase is a proposal (\$35,000) to hire a contractual engineering firm to restudy our entire water distribution system and outline the improvements we would need to make to our system if we don't construct the proposed loop system. This study will be crucial for us to determine the relative benefits of the loop project. We are projecting no increase in the wholesale water rate from the MSA.

Fund 05 - Utility Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Water Distribution					
Personnel Services	111,015	121,492	121,492	132,500	119,280
Fringe Benefits	56,749	63,851	63,851	69,980	65,651
Contractual Services	653,999	666,210	666,210	666,210	687,131
Internal Services	6,687	7,600	7,600	7,600	7,676
Other Charges	55,427	73,542	73,542	73,021	74,671
Miscellaneous	5,531	5,650	5,650	5,539	5,650
Capital Outlay	0	6,000	6,000	5,405	0
Water Distribution TOTALS:	<u>889,408</u>	<u>944,345</u>	<u>944,345</u>	<u>960,255</u>	<u>960,059</u>

Wastewater Operations

Wastewater Collection (5-1170)

The majority of Lexington's sewer lines, approximately 37 miles, lie within the City limits; however, 3 miles of sewer line extend beyond the City limits to accommodate some customers in Rockbridge County. All lines are maintained by the Public Works labor pool.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

The debt service payments for the city's share of the MSA Treatment Plant and the monthly usage charges are billed to this account.

Significant Changes:

The Wastewater collection budget has decreased slightly from FY09 despite our prediction that the Maury Service Authority's rate will increase by 8%. The final MSA rate will not be known until June. This was accomplished because of a large equipment purchase in FY09 that will not be repeated in FY10. You will also note that we have adjusted upward the estimate of personnel costs that seem to be used in this account.

Fund 05 - Utility Fund Wastewater Collection	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	84,278	57,505	57,505	83,484	70,405
Fringe Benefits	40,364	29,107	29,107	44,281	37,328
Contractual Services	1,339,780	1,482,149	1,482,149	1,453,474	1,503,619
Internal Services	6,574	10,123	10,123	10,123	10,123
Other Charges	41,876	35,967	35,967	33,157	33,586
Capital Outlay	0	42,000	42,000	33,438	0
Wastewater Collection TOTALS:	<u>1,512,872</u>	<u>1,656,851</u>	<u>1,656,851</u>	<u>1,657,957</u>	<u>1,655,061</u>

MSA Wastewater Treatment Plant (5-1175)

The Maury Service Authority owns the 3MGD regional wastewater treatment plant, but the City operates it by contract for the MSA. The direct operating costs are budgeted in this account and the City is reimbursed monthly with 5% added for administrative overhead.

Significant Changes:

The wastewater treatment account is projected to decrease by 4.7% for FY10. This was accomplished through a reduction in electrical costs and a concerted effort to control overtime.

Fund 05 - Utility Fund MSA Wastewater Treatment Plant	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	391,799	422,156	422,156	418,175	411,643
Fringe Benefits	170,531	185,259	185,259	182,713	186,506
Contractual Services	56,936	60,653	60,653	51,312	51,889
Internal Services	10,801	15,525	15,525	8,252	9,600
Other Charges	347,739	306,820	306,820	358,296	280,192
Agency Contributions	6,125	5,676	5,676	8,000	8,000
Miscellaneous	1,012	800	800	460	970
Leases And Rentals	591	530	530	530	530
Interfund Charges	0	0	0	0	1,600
MSA WWTP TOTALS:	<u>985,534</u>	<u>997,419</u>	<u>997,419</u>	<u>1,027,738</u>	<u>950,930</u>

Inflow and Infiltration Program (5-1190)

The inflow and infiltration program has proceeded along with the Correction Compliance Plan phases which were approved by the State Water Control Board.

Metering manholes were constructed and installed in order to more readily monitor flows and assist in identifying areas where infiltration/inflow is more prevalent. Evaluations were made by consulting engineers on the data gathered from the metering manholes regarding areas and lines needing corrections in order to be in compliance with existing standards. This study, completed in FY 87, has been the basis of the City's continuing efforts to reduce the problems of I&I into the wastewater system.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

Significant Changes:

We hope to continue to spend funds at about the same level as budgeted in FY09 for removing I&I from the City's sewer system.

Fund 05 - Utility Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Inflow and Infiltration Program					
Personnel Services	18,722	24,798	24,798	24,798	24,751
Fringe Benefits	6,649	14,097	14,097	13,878	14,582
Internal Services	1,519	2,388	2,388	2,388	2,388
Other Charges	20,068	20,682	20,682	18,494	19,160
Inflow and Infiltration Program TOTALS:	<u>46,958</u>	<u>61,965</u>	<u>61,965</u>	<u>59,558</u>	<u>60,881</u>

Capital Projects

Inflow and Infiltration Reduction Projects (5-3140)

This department reflects expenses for the replacement or rehabilitation of sewer lines that contain extensive infiltration or inflow (I&I) problems or concerns. The City's five year CIP program includes \$50,000 per year to continue making progress on I&I reduction within the City's wastewater collection system.

Significant Changes:

None.

Fund 05 - Utility Fund Inflow and Infiltration Reduction Projects	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	0	15,000	15,000	15,000	5,000
Fringe Benefits	0	7,932	7,932	7,666	2,499
Contractual	138,204	72,000	90,129	90,129	39,961
Internal Services	0	1,560	1,560	1,560	780
Other Charges	1,999	3,508	3,508	3,508	1,760
Inflow and Infiltration Reduction TOTALS:	<u>140,203</u>	<u>100,000</u>	<u>118,129</u>	<u>117,863</u>	<u>50,000</u>

Miscellaneous Water Lines Improvement (5-3699)

The City's independent auditors recommended future utility capital projects be funded in the Utility Fund separate from the City's Capital Projects Fund. Additional narrative comments can be found within the City's 5 year Capital Improvement Plan contained in the Capital Projects section of this budget document.

Significant Changes:

None.

Fund 01 - General Fund Miscellaneous Water Lines Improvement	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	0	2,004	2,004	2,004	2,004
Fringe Benefits	0	1,234	1,234	1,234	1,231
Internal Services	0	459	459	459	459
Other Charges	0	1,303	1,303	1,303	1,306
Miscellaneous Water Lines Improvement TOTALS:	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

Plunkett Street Water Line Improvement (5-3714)

This CIP project replaced the two inch water line with a six inch water line connecting it at Whitmore Street and near the cul-de-sac. It eliminated a gap in the overall water system thus improving fire flow capacity for this area of the City.

Significant Changes:

None.

Fund 01 - General Fund Plunkett Street Water Line Improvement	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	812	0	0	0	0
Fringe Benefits	1,574	0	0	0	0
Internal Services	195	0	0	0	0
Other Charges	1,321	0	0	0	0
Plunkett Street Water Line Improvement TOTALS:	<u>3,902</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Taylor Street Water Line Improvement (5-3715)

This CIP project replaces the existing two inch water line from Preston Street toward Spottswood Drive. The project will improve fire flow capacity in that area of the City. This is the last of the improvement projects recommended in the 2001 Water System Evaluation.

Significant Changes:

New.

Fund 01 - General Fund Taylor Street Water Line Improvement	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services	0	0	0	0	13,200
Fringe Benefits	0	0	0	0	8,107
Internal Services	0	0	0	0	4,400
Other Charges	0	0	0	0	18,293
Taylor Street Water Line Improvement TOTALS:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,000</u>

Non-Departmental

Public Works Labor Pool (5-4050)

The Utility Fund employee nonproductive charges for sick leave, annual leave, holiday leave, and worker's compensation leave are recorded under this department.

Significant Changes:

We have adjusted the personnel costs estimated to more accurately reflect what seems to be the actual cost.

Fund 05 - Utility Fund	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Public Works Labor Pool					
Personnel Services	36,510	24,925	24,925	38,321	39,875
Fringe Benefits	17,636	13,311	13,311	19,781	21,255
Public Works Labor Pool TOTALS:	<u>54,146</u>	<u>38,236</u>	<u>38,236</u>	<u>58,102</u>	<u>61,130</u>

Non-Departmental (5-9310)

This activity account provides for the retirement of bad debt, the Utility Fund's debt service, depreciation, and the various transfers for support provided by the General Fund.

Significant Changes:

This account group has been reduced by \$43,000 due to the complete elimination of the last of the debt service paid by this fund. Of course, most of the utility fund debt is now issued through the MSA. They are presently paying off a water plant bond, a wastewater plant bond and will add additional long term debt for the wastewater plant in FY12 (estimated at \$200,000 per year for the City).

Fund 05 - Utility Fund Non-Departmental	2008 Actual Expense	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Miscellaneous	7,392	8,500	8,500	8,500	8,500
Debt Service Costs	4,006	43,017	43,017	43,017	0
Interfund Charges	98,924	106,188	106,188	106,188	101,899
Other Uses of Funds	1,780	80,000	80,000	84,100	84,200
Non-Departmental TOTALS:	<u>112,102</u>	<u>237,705</u>	<u>237,705</u>	<u>241,805</u>	<u>194,599</u>

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

This fund provides a centralized account for all capital projects of the City. Fund balance reserves were transferred from the General Fund in FY87 to create the fund; transfers from operating funds and bond sales provide for an ongoing capital improvement program. A detailed outline of the City's five year capital needs can be found in the Capital Improvements Plan as adopted by City Council. The funding for projects in the Utility and School Funds can be found in those funds.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 08 - Capital Projects Fund Revenues		2008 Actual Revenue	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Miscellaneous Revenue						
1018.0200	Contributions-General	0	6,000	6,000	6,000	0
Miscellaneous Revenue TOTAL:		0	6,000	6,000	6,000	0
Federal - Categorical						
1033.8196	TEA-21 Grants	100,251	0	292,046	292,046	416,000
Federal - Categorical TOTAL:		100,251	0	292,046	292,046	416,000
Transfers In						
1041.0511	From General Fund	945,759	944,000	950,400	1,430,235	65,000
Transfers In TOTAL:		945,759	944,000	950,400	1,430,235	65,000
Fund Balance						
1042.9999	Appropriated Fund Balance	0	0	3,020,980	3,020,980	0
Fund Balance TOTAL:		0	0	3,020,980	3,020,980	0
CAPITAL PROJECTS FUND TOTAL:		<u>1,046,010</u>	<u>950,000</u>	<u>4,269,426</u>	<u>4,749,261</u>	<u>481,000</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 08 - Capital Projects Fund Organization Function Sub-Function		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Parks & Cemeteries						
1307	Jordan's Point Park	102,672	0	219,307	219,307	0
1308	Maury River Pedestrian	0	0	128,121	128,121	0
1800	Brewbaker Field	0	50,000	56,400	56,400	0
1921	Brushy Hills Park	0	0	5,000	5,000	0
Parks & Cemeteries TOTAL:		102,672	50,000	408,828	408,828	0
Streets & Sidewalks						
2100	Corridor Improvements	0	0	50,039	50,039	0
2146	Rt. 11 Bypass at N. Main	703	0	0	0	0
2147	Nelson St. Bridge	0	0	34,882	34,882	10,000
2148	Randolph St. Utilities	3,967	0	146,033	146,033	466,000
2430	Misc. Access Improvements	0	5,000	5,000	5,000	5,000
2501	Downtown Improvements	0	0	13,298	13,298	0
Streets & Sidewalks TOTAL:		4,670	5,000	249,252	249,252	481,000
Facilities						
7220	Regional Court Complex	6,562,997	800,000	3,516,346	3,996,181	0
7427	Property Yard Improvements	254,325	95,000	95,000	95,000	0
Facilities TOTAL:		6,817,322	895,000	3,611,346	4,091,181	0
Fund 08 TOTAL:		<u>6,924,664</u>	<u>950,000</u>	<u>4,269,426</u>	<u>4,749,261</u>	<u>481,000</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Fund 08 - Capital Projects Fund Expenses		2008 Actual Expenses	2009 Adopted Budget	2009 Amended Budget	2009 Projected Budget	2010 Adopted Budget
Personnel Services						
1041	Pwks Regular Wages	1,052	6,300	6,300	6,300	2,100
1042	Pwks Overtime Wages	179	0	0	0	0
Personnel Services TOTAL:		1,231	6,300	6,300	6,300	2,100
Fringe Benefits						
2001	Fica	90	483	483	483	161
2002	Retirement	147	966	966	966	322
2005	Medical Insurance	859	1,389	1,389	1,389	463
2006	Life Insurance	9	71	71	71	27
2011	Worker's Comp Insurance	68	96	96	96	32
Fringe Benefits TOTAL:		1,173	3,005	3,005	3,005	1,005
Contractual Services						
3002	Professional Services	37,930	95,000	606,680	606,680	476,000
3004	Repairs & Maintenance	6,750	0	5,000	5,000	0
3009	Svcs Of Other Govts	6,562,997	800,000	3,516,346	3,996,181	0
Contractual Services TOTAL:		6,607,677	895,000	4,128,026	4,607,861	476,000
Internal Services						
4002	Inside Vehicle Maint &	52	500	500	500	500
Internal Services TOTAL:		52	500	500	500	500
Other Charges						
5413	Other Operating Supplies	5,658	4,800	84,800	84,800	1,000
5430	Asphalting Materials	0	395	395	395	395
5477	Durable Goods	342	0	0	0	0
Other Charges TOTAL:		6,000	5,195	85,195	85,195	1,395
Miscellaneous						
5902	Miller House Project	15,207	0	0	0	0
5903	Overlook Project	55,182	0	0	0	0
Miscellaneous TOTAL:		70,389	0	0	0	0
Capital Outlay						
7010	New Building Construction	238,142	40,000	46,400	46,400	0
Capital Outlay TOTAL:		238,142	40,000	46,400	46,400	0
Capital Projects TOTAL:		<u>6,924,664</u>	<u>950,000</u>	<u>4,269,426</u>	<u>4,749,261</u>	<u>481,000</u>

CIP Summary

Capital Improvements Plan Summary: FY 2010/2014							
PROJECT TITLE	Carryover FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
PARKS & CEMETERY IMPROVEMENTS							
Fairwinds Park Basketball Court			\$9,500				9,500
Playground Upgrades				\$25,000	\$25,000	\$20,000	70,000
Woods Creek Restoration			15,000	15,000	15,000	15,000	60,000
Parks & Cemetery Imp. Subtotal:	\$0	\$0	\$24,500	\$40,000	\$40,000	\$35,000	\$139,500
STREETS, PARKING & SIDEWALKS							
Miscellaneous Right-of-Way Improvements		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	25,000
East Nelson Street Bridge Replacement		10,000	10,000	15,000	15,000	30,000	80,000
Randolph Street Utility Line	19,000	466,000					485,000
Courthouse Square Improvements	24,000		10,000				34,000
Whitmore Street Widening & Sidewalks		6,000					6,000
Diamond Street Handrail		17,500					17,500
Estill Street & Sidewalks				16,000			16,000
McLaughlin Street Sidewalk				9,000			9,000
New Walkway on Thornhill Road			46,000				46,000
Traffic Signal at N. Main St. & Diamond			25,000				25,000
Streets, Parking & Sidewalks Subtotal:	\$43,000	\$504,500	\$96,000	\$45,000	\$20,000	\$35,000	\$743,500
UTILITY SYSTEM							
Misc. Water Line Improvements		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	25,000
Infiltration/Inflow Reduction Projects		50,000	50,000	50,000	50,000	50,000	250,000
Taylor Street Water Line Improvement		44,000					44,000
Old Water Line Replacement			50,000	50,000	50,000	50,000	200,000
Utility System Subtotal:	\$0	\$99,000	\$105,000	\$105,000	\$105,000	\$105,000	\$519,000
MUNICIPAL FACILITIES							
Computer System			\$30,000				\$30,000
Municipal Facilities Subtotal:	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000
EDUCATION							
Construction of a new Waddell School					\$15,000,000		\$15,000,000
Education Subtotal:	\$0	\$0	\$0	\$0	\$15,000,000	\$0	\$15,000,000
GRAND TOTAL	\$43,000	\$603,500	\$255,500	\$190,000	\$15,165,000	\$175,000	\$16,432,000

Adopted Financing: FY 2010-2014							
Adopted FINANCING	Carryover FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
General Fund		\$88,500	\$150,500	\$85,000	\$60,000	\$70,000	\$454,000
Capital Fund	43,000						43,000
Grants/Other Sources		416,000					416,000
Utility Fund		99,000	105,000	105,000	105,000	105,000	519,000
School Bonds					15,000,000		15,000,000
TOTAL Adopted FINANCING	<u>\$43,000</u>	<u>\$603,500</u>	<u>\$255,500</u>	<u>\$190,000</u>	<u>\$15,165,000</u>	<u>\$175,000</u>	<u>\$16,432,000</u>

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Fairwinds Park Basketball Court
Category:	Parks and Cemetery Improvements	Status:	Revised

Description: Construct a new half-court basketball court at Fairwinds park.

Justification: This is a continuation of our improvements to the facilities at this park. This would provide a neighborhood recreation activity for the older children in this portion of the City.

Estimated Annual Operating Cost:

\$50

Work Performed: In-House/Contract

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
General Fund	0	0	9,500	0	0	0	9,500
TOTAL	0	0	9,500	0	0	0	9,500

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	CITY MANAGER	Title:	Playground Upgrades
Category:	Parks and Cemetery Improvements	Status:	New

Description: Upgrade the playground equipment at the following City parks: Lime Kiln Road Park (FY12), Fairwinds Park (FY13), Taylor Street Park (FY14)

Justification: The last major improvements made to these parks was in the mid-1990's. We should plan upgrades to these parks every 10 to 15 years. Richardson Park had a new major piece of equipment installed a couple of years ago.

Estimated Annual Operating Cost: \$1,000

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
General Fund	0	0	0	25,000	25,000	20,000	70,000
TOTAL	0	0	0	25,000	25,000	20,000	70,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PLANNING & DEVELOPMENT	Title:	Woods Creek Restoration
Category:	Parks and Cemetery Improvements	Status:	Ongoing

Description: Continue to take measures to improve the health of Woods Creek by (1) planting and maintaining a riparian buffer of appropriate native plants along Woods Creek and its tributaries, (2) restoring natural stream cross sections where significant erosion has occurred, (3) treating runoff from streets and parking lots, and (4) managing the rate and quality of storm water runoff. Grants are available to assist in this work but a local match of up to 50% will be required. Efforts will be made on an annual basis to obtain grant funds to leverage local appropriations.

Justification: Woods Creek is a valued natural and recreational resource. The biological health of the creek has declined significantly in recent years. Remedial measures both to address the problem and to demonstrate the various creative ways that water quality issues can be addressed as urbanization occurs. It is proposed that funding for this project be halted until the economy improves.

Estimated Annual Operating Cost: \$1,000

Work Performed: In-House/Contract

Funding Summary

Funding Source	Carryover 2008-09	2009/10	2010/11	2011/12	2012/13	2012/14	Total
General Fund	0	0	15,000	15,000	15,000	15,000	60,000
TOTAL	0	0	15,000	15,000	15,000	15,000	60,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Miscellaneous Right of Way Improvements
Category:	Streets, Parking, and Sidewalks	Status:	Ongoing

Description: This project provides funding for small projects that improve vehicular and pedestrian use of right of way. It could include road widenings, curb cuts, landscaping, etc.

Justification: This is a contingency account for small projects.

Estimated Annual Operating Cost:

\$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
General Fund	0	5,000	5,000	5,000	5,000	5,000	25,000
TOTAL	0	5,000	5,000	5,000	5,000	5,000	25,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	East Nelson Street Bridge Replacement
Category:	Streets, Parking and Sidewalks	Status:	New

Description: Replace the East Nelson Street Bridge.

Justification: The East Nelson Street Bridge is 70 years old and has weight restrictions on it due to deficiencies with the concrete deck.

Estimated Annual Operating Cost:

\$0

Work Performed: Contract

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
General Fund	0	10,000	10,000	15,000	15,000	30,000	80,000
TOTAL	0	10,000	10,000	15,000	15,000	30,000	80,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	CITY MANAGER	Title:	Randolph Street Utility Line Project
Category:	Streets, Parking and Sidewalks	Status:	Revised

Description: This project would place all utility lines underground in the block of Randolph Street between Nelson and Washington Streets.

Justification: A portion of this project has been completed (conduits under Randolph). The conduit need to be placed in the parking lot just west of Randolph. The remaining costs of installing and connecting the lines is being requested in a Transportation Enhancement Grant.

Estimated Annual Operating Cost:

\$0

Work Performed: Contract

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	T otal
General Fund	0	50,000	0	0	0	0	50,000
Capital Fund	19,000	0	0	0	0	0	19,000
Grant	0	416,000	0	0	0	0	416,000
TOTAL	19,000	466,000	0	0	0	0	485,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PLANNING & DEVELOPMENT	Title:	Courthouse Square Improvements
Category:	Streets, Parking, and Sidewalks	Status:	New

Description: Construct interior stamped asphalt or brick interior walkways, redo the alley between the RE Lee and First American Bank buildings in either stamped asphalt or brick, provide lighting as needed and install landscaping.

Justification: Working in cooperation with property owners within this block, this project will organize parking more efficiently and to provide attractive, convenient well lighted pedestrian linkages between Main Street, including Courthouse Square, and the new Courthouse and parking garage. Completion of this project should facilitate new as well as redevelopment within this block and along Randolph Street as well as provide convenient connections between the parking garage and the downtown commercial area.

Estimated Annual Operating Cost:

\$1,000

Work Performed:

Contract

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
Capital Fund	24,000	0	10,000	0	0	0	34,000
TOTAL	24,000	0	10,000	0	0	0	34,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Whitmore Street Widening and Sidewalks
Category:	Streets, Parking, and Sidewalks	Status:	New

Description: Widen Whitmore Street at the intersection with Jackson Avenue and construct a new sidewalk from 25 Whitmore Street to Jackson Avenue. This project can be funded from State Street Maintenance funds.

Justification: The widening and new sidewalk would provide a location for pedestrians on which to walk in that area.

Estimated Annual Operating Cost:

\$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
General Fund	0	6,000	0	0	0	0	6,000
TOTAL	0	6,000	0	0	0	0	6,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Diamond Street Handrail
Category:	Streets, Parking, and Sidewalks	Status:	New

Description: Install 500 feet of black handrail at selected locations on Diamond Street between Maury Street and North Main Street. This project can be funded from State Street Maintenance funds.

Justification: These are sections of sidewalk that have steep drop-offs where a handrail would prevent pedestrians from falling down the hill.

Estimated Annual Operating Cost:

\$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
General Fund	0	17,500	0	0	0	0	17,500
TOTAL	0	17,500	0	0	0	0	17,500

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Estill Street & Sidewalks
Category:	Streets, Parking, and Sidewalks	Status:	Revised

Description: Widen a narrow section of the road and construct a sidewalk between East Nelson Street and East Washington Street. This project can be funded from State Street Maintenance funds.

Justification: Provides a sidewalk connection between East Nelson Street and East Washington Street and allows for two way traffic flow when cars are parked on the east side of the road.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	T otal
General Fund	0	0	0	16,000	0	0	16,000
TOTAL	0	0	0	16,000	0	0	16,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	McLaughlin Street Sidewalk
Category:	Streets, Parking, and Sidewalks	Status:	New

Description: Construct a new sidewalk on the east side of McLaughlin Street from West Nelson Street to Myers Street. This project can be funded from State Street Maintenance funds.

Justification: The new sidewalk would allow pedestrians to cross Myers Street where there is a curve and sight distance is limited.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
General Fund	0	0	0	9,000	0	0	9,000
TOTAL	0	0	0	9,000	0	0	9,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	New Walkway on Thornhill Road
Category:	Streets, Parking, and Sidewalks	Status:	New

Description: Construct a new 4 foot wide walkway on Thornhill Road from McCormick Street to Country Club Road. There are two ways to accomplish this goal. One is to widen the shoulder by eight feet and the other is to construct a sidewalk three feet off the road. This needs to be discussed further

Justification: This project was requested by a citizen in this area, to provide safe walking area along this street.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	T otal
General Fund	0	0	46,000	0	0	0	46,000
TOTAL	0	0	46,000	0	0	0	46,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Traffic Signal at North Main Street and Diamond Street
Category:	Streets, Parking and Sidewalks	Status:	Revised

Description: Install a new traffic signal at the intersection of North Main Street and Diamond Street. This project can be financed from State Street Maintenance funds.

Justification: This intersection has been borderline for a traffic signal and has been requested by the neighborhood for many years. With the relocation of Waddell School children to Lylburn Downing Middle School and the projected construction of a VMI parking lot as this location we believe a signal is warranted.

Estimated Annual Operating Cost: \$400

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
General Fund	0	0	25,000	0	0	0	25,000
TOTAL	0	0	25,000	0	0	0	25,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Misc. Water Line Improvements
Category:	Utility System	Status:	Same as last year

Description: Installation of new or replacement of small water lines, valves, or fire hydrant projects throughout the City.

Justification: This type of project is needed to keep our water distribution system in adequate condition.

Estimated Annual Operating Cost:

\$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
Utility Fund	0	5,000	5,000	5,000	5,000	5,000	25,000
TOTAL	0	5,000	5,000	5,000	5,000	5,000	25,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Infiltration/Inflow Reduction Projects
Category:	Utility System	Status:	Same as last year

Description: The projects would replace or rehabilitate sewer lines where extensive infiltration or inflow has been identified.

Justification: Infiltration and inflow must be reduced from the City's wastewater collection system.

Estimated Annual Operating Cost:

\$0

Work Performed: In-House/Contract

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
Utility Fund	0	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL	0	50,000	50,000	50,000	50,000	50,000	250,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Taylor Street Water Line Improvement
Category:	Utility System	Status:	Revised

Description: Replace the existing two inch water line from Preston Street toward Spotswood Drive.

Justification: It improves fire flow capacity in that area. This is the last of the system improvement projects recommended in the 2001 Water System Evaluation.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
Utility Fund	0	44,000	0	0	0	0	44,000
TOTAL	0	44,000	0	0	0	0	44,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	PUBLIC WORKS	Title:	Old Water Line Replacement
Category:	Utility System	Status:	New

Description: Replace sections of waterline that are in greatest need.

Justification: Major portions of the City's existing water line system is very old and subject to leaks and breaks. We are proposing to budget \$50,000 a year to replace the oldest and weakest sections of line. It is anticipated that this be an on-going project.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
Utility Fund	0	0	50,000	50,000	50,000	50,000	200,000
TOTAL	0	0	50,000	50,000	50,000	50,000	200,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	FINANCE	Title:	Computer System
Category:	Municipal Facilities	Status:	New

Description: Replace the City's main AS400 computer.

Justification: The City's main financial and budgeting system is housed on an IBM AS400 computer. The last time it was replaced was in 2004.

Estimated Annual Operating Cost:

Work Performed: Contract

Funding Summary

Funding Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
General Fund	0	0	30,000	0	0	0	30,000
TOTAL	0	0	30,000	0	0	0	30,000

CIP PROJECT REQUEST
2009/2010 - 2013/2014

Requesting Department:	SCHOOL BOARD	Title:	Construction of a New Waddell Elementary School
Category:	Education	Status:	New

Description: Replace the existing Waddell Elementary School with a new facility.

Justification: Facility study indicated the need for the replacement of the existing building. A new facility would meet the educational needs for the community for the next thirty years.

Estimated Annual Operating Cost: Unknown (Should be less than existing building)

Work Performed: Contract

Funding Summary

Fund- ing Source	Carryover 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
Bond Issue	0	0	0	0	15,000,000	0	15,000,000
TOTAL	0	0	0	0	15,000,000	0	15,000,000

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SUPPLEMENTAL INFORMATION

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Employee Classifications - Grouped by Salary Grades		
Grade	Salary Range	Positions
A	\$14,915 - \$21,602	Summer Youth Program Aide
B	\$15,661 - \$22,682	Assistant Registrar I
C	\$16,444 - \$23,816	Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
E	\$18,130 - \$26,257	Travel Counselor Supervisor Youth Program Assistant
F	\$19,036 - \$27,570	Sanitation Worker I
G	\$19,988 - \$28,949	Office Assistant Police Records Clerk Sanitation Worker II
H	\$20,987 - \$30,396	Maintenance/Construction Worker I
I	\$22,037 - \$31,916	Account Clerk I Assistant Registrar II Secretary Utility Service Technician
J	\$23,139 - \$33,512	Maintenance/Construction Worker II Wastewater Plant Operator Trainee Water Plant Operator Trainee
K	\$24,296 - \$35,187	Motor Equipment Operator Special Enforcement Officer Telecommunicator Wastewater Maintenance Helper/Driver (Unlicensed) Wastewater Plant Operator 3 Water Plant Operator 3
L	\$25,510 - \$36,947	Account Clerk II Assistant Program Coordinator (RARO) Equipment Mechanic Executive Secretary Maintenance/Construction Technician Tourism Marketing Assistant Wastewater Maintenance Helper/Driver 3
M	\$26,786 - \$38,794	Deputy Treasurer Executive Secretary/Utility Clerk Telecommunicator Supervisor Wastewater Plant Operator 2 Water Plant Operator 2
N	\$28,125 - \$40,734	Cemetery and Parks Maintenance Supervisor Crew Supervisor Master Deputy Commissioner of Revenue Wastewater Maintenance Helper/Driver 2

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

O	\$29,531 - \$42,770	Accounting Technician Administrative Assistant/City Clerk Director of Aquatics Planner/Housing Coordinator Senior Program Coordinator (RARO) Wastewater Plant Specialist (Laboratory Technician) Wastewater Plant Specialist (Maintenance Mechanic) Water Plant Specialist Youth Services Coordinator
P	\$31,008 - \$44,909	Police Officer I
Q	\$32,558 - \$47,154	Engineering Technician Fire Marshall/Building Inspector Human Resources Technician Master Patrolman (Former Police Officer II)
S	\$35,896 - \$51,988	Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Tourism Marketing Director Wastewater Plant Supervisor
T	\$37,690 - \$54,587	Central Dispatch Technician Police Sergeant
V	\$41,554 - \$60,182	Information Technology Coordinator Police Lieutenant

Executive Pay Grades		
Staff Level	Salary Range	Positions
1	\$44,220 - \$64,057	Director of Tourism Executive Director (RARO)
2	\$47,578 - \$68,911	Central Dispatch Director Director of Planning and Development Fire Chief/Captain
3	\$51,175 - \$74,122	Chief of Police Director of Finance Director of Public Works Director of Utilities Processing

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

CITY OF LEXINGTON: PAY PLAN FY 10

TRACK I

TRACK II

Grade Step	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A	14,915 7.1708	15,288 7.3501	15,670 7.5339	16,062 7.7222	16,464 7.9153	16,875 8.1132	17,297 8.3160	17,730 8.5239	18,173 8.7370	18,627 8.9554	19,093 9.1793	19,570 9.4088	20,059 9.6440	20,561 9.8851	21,075 10.1322	21,602 10.3855
B	15,661 7.5294	16,053 7.7176	16,454 7.9106	16,865 8.1083	17,287 8.3110	17,719 8.5188	18,162 8.7318	18,616 8.9501	19,082 9.1738	19,559 9.4032	20,048 9.6383	20,549 9.8792	21,062 10.1262	21,589 10.3793	22,129 10.6388	22,682 10.9048
C	16,444 7.9059	16,855 8.1035	17,277 8.3061	17,709 8.5137	18,151 8.7266	18,605 8.9447	19,070 9.1684	19,547 9.3976	20,036 9.6325	20,537 9.8733	21,050 10.1202	21,576 10.3732	22,116 10.6325	22,668 10.8983	23,235 11.1708	23,816 11.4500
D	17,266 8.3011	17,698 8.5087	18,140 8.7214	18,594 8.9394	19,059 9.1629	19,535 9.3920	20,024 9.6268	20,524 9.8675	21,037 10.1141	21,563 10.3670	22,102 10.6262	22,655 10.8918	23,221 11.1641	23,802 11.4432	24,397 11.7293	25,007 12.0225
E	18,130 8.7162	18,583 8.9341	19,048 9.1575	19,524 9.3864	20,012 9.6211	20,512 9.8616	21,025 10.1081	21,551 10.3608	22,089 10.6198	22,642 10.8853	23,208 11.1575	23,788 11.4364	24,382 11.7223	24,992 12.0154	25,617 12.3158	26,257 12.6237
F	19,036 9.1520	19,512 9.3808	20,000 9.6153	20,500 9.8557	21,012 10.1021	21,538 10.3547	22,076 10.6135	22,628 10.8789	23,194 11.1508	23,774 11.4296	24,368 11.7154	24,977 12.0082	25,602 12.3084	26,242 12.6162	26,898 12.9316	27,570 13.2548
G	19,988 9.6096	20,488 9.8499	21,000 10.0961	21,525 10.3485	22,063 10.6072	22,615 10.8724	23,180 11.1442	23,759 11.4228	24,353 11.7084	24,962 12.0011	25,586 12.3011	26,226 12.6086	26,882 12.9239	27,554 13.2470	28,243 13.5781	28,949 13.9176
H	20,987 10.0901	21,512 10.3423	22,050 10.6009	22,601 10.8659	23,166 11.1376	23,745 11.4160	24,339 11.7014	24,947 11.9940	25,571 12.2938	26,210 12.6011	26,866 12.9162	27,537 13.2391	28,226 13.5701	28,931 13.9093	29,655 14.2570	30,396 14.6135
I	22,037 10.5946	22,588 10.8595	23,152 11.1310	23,731 11.4092	24,324 11.6945	24,933 11.9868	25,556 12.2865	26,195 12.5937	26,850 12.9085	27,521 13.2312	28,209 13.5620	28,914 13.9010	29,637 14.2486	30,378 14.6048	31,137 14.9699	31,916 15.3441
J	23,139 11.1243	23,717 11.4024	24,310 11.6875	24,918 11.9797	25,541 12.2792	26,179 12.5862	26,834 12.9008	27,505 13.2233	28,192 13.5539	28,897 13.8928	29,619 14.2401	30,360 14.5961	31,119 14.9610	31,897 15.3350	32,694 15.7184	33,512 16.1113
K	24,296 11.6805	24,903 11.9726	25,526 12.2719	26,164 12.5787	26,818 12.8931	27,488 13.2155	28,175 13.5459	28,880 13.8845	29,602 14.2316	30,342 14.5874	31,100 14.9521	31,878 15.3259	32,675 15.7090	33,492 16.1018	34,329 16.5043	35,187 16.9169
L	25,510 12.2646	26,148 12.5712	26,802 12.8855	27,472 13.2076	28,159 13.5378	28,863 13.8762	29,584 14.2231	30,324 14.5787	31,082 14.9432	31,859 15.3168	32,655 15.6997	33,472 16.0922	34,309 16.4945	35,166 16.9069	36,045 17.3295	36,947 17.7628
M	26,786 12.8778	27,455 13.1997	28,142 13.5297	28,845 13.8680	29,567 14.2147	30,306 14.5701	31,063 14.9343	31,840 15.3077	32,636 15.6904	33,452 16.0826	34,288 16.4847	35,145 16.8968	36,024 17.3192	36,925 17.7522	37,848 18.1960	38,794 18.6509
N	28,125 13.5217	28,828 13.8597	29,549 14.2062	30,288 14.5614	31,045 14.9254	31,821 15.2986	32,617 15.6810	33,432 16.0730	34,268 16.4749	35,124 16.8867	36,003 17.3089	36,903 17.7416	37,825 18.1852	38,771 18.6398	39,740 19.1058	40,734 19.5834
O	29,531 14.1978	30,270 14.5527	31,026 14.9165	31,802 15.2895	32,597 15.6717	33,412 16.0635	34,247 16.4651	35,104 16.8767	35,981 17.2986	36,881 17.7311	37,803 18.1744	38,748 18.6287	39,716 19.0944	40,709 19.5718	41,727 20.0611	42,770 20.5626
P	31,008 14.9077	31,783 15.2804	32,578 15.6624	33,392 16.0539	34,227 16.4553	35,083 16.8667	35,960 17.2883	36,859 17.7205	37,780 18.1635	38,725 18.6176	39,693 19.0831	40,685 19.5602	41,702 20.0492	42,745 20.5504	43,813 21.0641	44,909 21.5907
Q	32,558 15.6531	33,372 16.0444	34,207 16.4455	35,062 16.8566	35,938 17.2780	36,837 17.7100	37,758 18.1527	38,702 18.6066	39,669 19.0717	40,661 19.5485	41,677 20.0372	42,719 20.5382	43,787 21.0516	44,882 21.5779	46,004 22.1174	47,154 22.6703
R	34,186 16.4357	35,041 16.8466	35,917 17.2678	36,815 17.6995	37,735 18.1419	38,679 18.5955	39,646 19.0604	40,637 19.5369	41,653 20.0253	42,694 20.5259	43,761 21.0391	44,855 21.5651	45,977 22.1042	47,126 22.6568	48,304 23.2232	49,512 23.8038
S	35,896 17.2575	36,793 17.6889	37,713 18.1312	38,656 18.5844	39,622 19.0490	40,613 19.5253	41,628 20.0134	42,669 20.5137	43,735 21.0266	44,829 21.5522	45,949 22.0910	47,098 22.6433	48,276 23.2094	49,482 23.7896	50,720 24.3844	51,988 24.9940
T	37,690 18.1204	38,633 18.5734	39,598 19.0377	40,588 19.5137	41,603 20.0015	42,643 20.5015	43,709 21.0141	44,802 21.5394	45,922 22.0779	47,070 22.6299	48,247 23.1956	49,453 23.7755	50,689 24.3699	51,957 24.9791	53,255 25.6036	54,587 26.2437
U	39,575 19.0264	40,564 19.5020	41,578 19.9896	42,618 20.4893	43,683 21.0016	44,775 21.5266	45,895 22.0648	47,042 22.6164	48,218 23.1818	49,424 23.7613	50,659 24.3554	51,926 24.9643	53,224 25.5884	54,554 26.2281	55,918 26.8838	57,316 27.5559
V	41,554 19.9777	42,592 20.4771	43,657 20.9891	44,749 21.5138	45,867 22.0516	47,014 22.6029	48,189 23.1680	49,394 23.7472	50,629 24.3409	51,895 24.9494	53,192 25.5731	54,522 26.2125	55,885 26.8678	57,282 27.5395	58,714 28.2280	60,182 28.9337

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

Personnel Summary FY10: General Government & Administration							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
City Manager (1-1201)	Status	FY08	FY09	FY10	FY08	FY09	FY10
City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant/Clerk of Council	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total City Manager		2.00	2.00	2.00	2.00	2.00	2.00
Human Resources (01-1205)							
Human Resource Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Resource		1.00	1.00	1.00	1.00	1.00	1.00
Commissioner of Revenue (1-1209)							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Master Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk I	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
Account Clerk I	Part-time	1.00	0.00	0.00	0.29	0.00	0.00
Account Clerk II	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
Total Commissioner of Revenue		4.00	3.00	3.00	3.29	3.00	3.00
Treasurer (1-1213)							
Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk I	Part-time	1.00	1.00	0.00	0.36	0.65	0.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Treasurer		4.00	4.00	3.00	3.36	3.65	3.00
Finance (1-1214)							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Finance		3.00	3.00	3.00	3.00	3.00	3.00
Information Technology Office (1-1251)							
Information Technology Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Information Technology Office		1.00	1.00	1.00	1.00	1.00	1.00
Electoral Board/Registrar (1-1310)							
Registrar	Part-time	1.00	1.00	1.00	0.65	0.65	0.65
Assistant Registrar II	Part-time	1.00	1.00	1.00	0.16	0.16	0.16
Total Electoral Board/Registrar		2.00	2.00	2.00	0.81	0.81	0.81
Total General Government & Administration		17.00	16.00	15.00	14.46	14.46	13.81

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

PERSONNEL SUMMARY FY10: Public Safety

DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Police Department (1-3101)	Status	FY08	FY09	FY10	FY08	FY09	FY10
Chief of Police	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Police Officer I	Full-time	7.00	7.00	7.00	7.00	7.00	7.00
Master Patrolman (PO II)	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Clerk	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	Part-time	2.00	2.00	3.00	0.34	0.34	0.51
Total Police Department		20.00	20.00	21.00	18.34	18.34	18.51
Fire Department (01-3202)							
Chief/Captain	Full-time	0.00	0.00	1.00	0.00	0.00	0.50
Total Fire Department		0.00	0.00	1.00	0.00	0.00	0.50
First Aid Department (01-3203)							
Chief/Captain	Full-time	0.00	0.00	1.00	0.00	0.00	0.50
Total First Aid Department		0.00	0.00	1.00	0.00	0.00	0.50
Parking Enforcement/Animal Control (1-3501)							
Special Enforcement Officer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Parking Enforcement/Animal Control		1.00	1.00	1.00	1.00	1.00	1.00
Total Public Safety		21.00	21.00	24.00	19.34	19.34	20.51

Public Works

DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Public Works Labor Pool (1-4050 & 5-4050)	Status	FY08	FY09	FY10	FY08	FY09	FY10
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Services & Facilities Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance & Construction Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crew Supervisor	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance/Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Motor Equipment Operator	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance/Construction Worker I	Full-time	7.00	7.00	7.00	7.00	7.00	7.00
Maintenance/Construction Worker II	Full-time	7.00	7.00	7.00	7.00	7.00	7.00
Utility Service Technician	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	Part-time	8.00	8.00	7.00	2.45	2.45	2.10
Maintenance/Construction Worker II	Part-time	1.00	1.00	1.00	0.43	0.43	0.43
Office Assistant	Part-time	1.00	1.00	1.00	0.80	0.80	0.80
Total Public Works Labor Pool		42.00	42.00	41.00	35.68	35.68	35.33
Solid Waste Management (1-4200)							
Sanitation Worker I	Full-time	6.00	6.00	5.00	6.00	6.00	7.00
Sanitation Worker II	Full-time	5.00	5.00	7.00	5.00	5.00	5.00
Total Solid Waste Management		11.00	11.00	12.00	11.00	11.00	12.00
Total Public Works		53.00	53.00	53.00	46.68	46.68	47.33

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

PERSONNEL SUMMARY FY10: Health, Education and Welfare

DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Youth Services Administration (1-5900)	Status	FY08	FY09	FY10	FY08	FY09	FY10
Youth Services Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Youth Program Assistant	Part-time	1.00	1.00	1.00	0.39	0.39	0.39
Summer Youth Program Assistant	Part-time	1.00	1.00	1.00	0.15	0.15	0.15
Summer Youth Program Aide	Part-time	1.00	1.00	0.00	0.15	0.15	0.00
Total Youth Services Administration		4.00	4.00	3.00	1.69	1.69	1.54
Total Health, Education, and Welfare		4.00	4.00	3.00	1.69	1.69	1.54

Leisure Services

DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Municipal Swimming Pool (1-7250)	Status	FY08	FY09	FY10	FY08	FY09	FY10
Director of Aquatics	Full-time	0.00	1.00	1.00	0.00	0.29	0.29
Total Municipal Swimming Pool		0.00	1.00	1.00	0.00	0.29	0.29
Total Leisure Services		0.00	1.00	1.00	0.00	0.29	0.29

Community Development

DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Planning & Zoning (1-8110)	Status	FY08	FY09	FY10	FY08	FY09	FY10
Director of Planning & Development	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Housing Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer/Housing Rehab.	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Planning & Zoning		4.00	4.00	4.00	4.00	4.00	4.00
Tree Board (1-8140)							
City Arborist	Part-time	1.00	1.00	1.00	0.50	0.50	0.50
Total Tree Board		1.00	1.00	1.00	0.50	0.50	0.50
Total Community Development		5.00	5.00	5.00	4.50	4.50	4.50

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

PERSONNEL SUMMARY FY10: Utilities Processing							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Water Treatment (5-1140)	Status	FY08	FY09	FY10	FY08	FY09	FY10
Director of Utilities Processing	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
WTP Specialist	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WTP Operator Trainee	Full-time	0.00	2.00	2.00	0.00	2.00	2.00
WTP Operator 3	Full-time	1.00	0.00	1.00	1.00	0.00	1.00
WTP Operator 2	Full-time	2.00	3.00	2.00	2.00	3.00	2.00
WTP Operator 1	Full-time	2.00	0.00	0.00	2.00	0.00	0.00
Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
Total Water Treatment		7.00	7.00	7.00	7.00	7.00	7.00
Wastewater Treatment (5-1175)							
Director of Utilities Processing	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
WWTP Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Specialist	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
WWTP Operator Trainee	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
WWTP Operator 3	Full-time	2.00	1.00	1.00	2.00	1.00	1.00
WWTP Maintenance/Helper/Driver	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
WWTP Operator 2	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
WWTP Operator 1	Full-time	2.00	0.00	0.00	2.00	0.00	0.00
WWTP Maintenance/Helper/Driver 2	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
Total Wastewater Treatment		10.00	10.00	10.00	10.00	10.00	10.00
Total Utilities Processing		17.00	17.00	17.00	17.00	17.00	17.00
Grand Total City Personnel		<u>117.00</u>	<u>117.00</u>	<u>118.00</u>	<u>103.67</u>	<u>103.96</u>	<u>104.98</u>

Object Code Dictionary

1000 PERSONNEL SERVICE	
1001	Full time wages: Wages paid to full time employees who are currently on the position control register.
1002	Overtime wages: Payment to eligible employees who work more hours than provided in a normal work period. (40 hours per week for all City employees).
1003	Part time wages: Wages paid to part-time and/or temporary employees as currently listed on the position control register.
1041	Public Works Regular Wages: Wages allocated from Public Works Labor Pool for full-time and part-time employees.
1042	Public Works Overtime Wages: Overtime wages allocated from Public Works Labor Pool.
1099	Call out pay: Compensation for volunteer fire fighters and rescue squad personnel for service calls.
1520	Wages - Substitutes: Wages paid for a substitute employee of a regular full-time or part-time position while such employee is out on paid leave time.
2000 FRINGE BENEFITS	
2001	Federal Old-Age Insurance (FICA): Payments into the Contribution Fund for payment to the U. S. Treasury on behalf of old-age survivor's benefits (social security).
2002	Retirement: Payments into the Trust Fund of the Virginia Supplemental Retirement System on behalf of eligible employees (full-time).
2005	Medical Insurance: Payments on behalf of employees in a group insurance program providing hospital, medical and surgical coverage.
2006	Life Insurance: Payments on behalf of employees for life insurance plans.
2009	Unemployment Insurance: Contingency for the payment of unemployment claims for employees released from service to the city.
2011	Worker's Compensation Insurance: Payments on behalf of employees for worker's compensation insurance coverage.
3000 CONTRACTUAL SERVICES	
3001	Temporary Labor: Fees paid to outside vendors for providing temporary personnel services.
3002	Professional Services: Payments for such services typically provided by professional and/or technical private sources. Examples of professional services generally are accounting and auditing, management consultants, engineering and architectural, computer programming, and other non-labor intensive services.
3004	Repairs and Maintenance: Payments for repairs to structure or equipment. Does not include extensive repairs to fixed assets defined under Capital Outlays, work done by the City's Public Works crews, or vehicle maintenance done by Public Works.
3005	Maintenance Service Contracts: Contracts for regular maintenance, inspection, and service of equipment covered under outside agreements.
3006	Printing and Binding: Printing and binding provided by outside sources.
3007	Advertising: Payments to radio, television, newspapers or other media for such purposes as to seek employment applicants; announce public hearings, notice or ordinances; public service announcements; and public relations for the locality.
3008	Laundry and Dry Cleaning: Commercial service provided by a qualified establishment.

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3009	Services of Other Government Entities: Payments for services purchased from other governmental entities on a <u>contract or fee</u> basis.
3010	Printing Brochures: Payments made to outside vendors for brochure printing.
3012	Brochure Distribution: Payments for distribution of marketing materials used in tourism promotion efforts.
3015	Lagoon Maintenance: The cost for maintaining or cleaning lagoons at the WWTP.
3016	Wholesale Water: The cost of raw water purchased from the Maury Service Authority.
3017	Wholesale Sewer: The cost of sewage disposal by the Maury Service Authority.
3018	Bank Activity Charge: Cost of services provided by banking institutions conducting credit, checking, or investment services to the City.
3019	MSA Facility Fee: Debt service and other billable expenses from the MSA for the regional water or wastewater plants. This line of expense excludes MSA wholesale water and sewer charges.
3021	Victim-Witness Coordinator: Contribution to the Victim-Witness Coordinator office for services to the City.
3022	Probation Office: Contribution towards City share of Probation Office expenses shared with Rockbridge County.
3023	Court Offices: Contribution towards City share of costs of Circuit Court, Clerk of Circuit Court, and Commonwealth Attorney office expenses shared with Rockbridge County. Also, the court facility and magistrate expenses shared with the County are included under this account.
3024	Landfill Contract: Payments made to Rockbridge County to reflect the cost for use of the county landfill.
3025	Recycling Center: Payments made to Rockbridge County to reflect the cost for use of the County Recycling Center.
3028	Computer Software: Fees paid to outside vendors for providing computer software applications and/or services.
3029	VJCCCA Services: Payments made to meet VJCCCA services costs.
3030	Janitorial Services: Contract payments for building janitorial services.
3099	Outside Data Processing: Data processing services provided by outside agencies.
3112	Safe and Sound Services: Payments made for Safe and Sound services approved by Threshold for City low and moderate income households.
3116	Ground Maintenance: Payments for outside ground repair and maintenance services to include aeration, seeding, resodding, fertilization applications, etc. of City managed properties.
3117	Lot Cleaning: Clean-up of lots using outside services to enforce City ordinances. This includes mowing of overgrown lots.
3118	Excavating Services: Contracts for excavating services.
3200	Special Promotions: Cost of special activities to promote Lexington as a tourist attraction. Also, costs to solicit community participation and/or volunteer support for grant or City sponsored special events and programs.
3203	Contractual Response Services: Payments to private enterprise for life and rescue services to the Lexington area residents.
3302	Jail Contract: Payments made to Rockbridge County to reflect the cost for use of the Regional Jail.

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4000 INTERNAL SERVICES	
4002	Vehicle Maintenance and Operation - Inside: The costs associated with vehicle maintenance and operation by the Public Works Department.
4004	Photocopying Services: Charges for the use of the central copier located in the Finance Department and the public safety copier located in the Police Department.
4010	Special Projects - Public Works: Cost of non-routine repairs, maintenance and construction provided by Public Works.
4025	Services of Public Works - Equipment: Equipment replacement costs associated with services provided by the Public Works labor pool.
5000 OTHER CHARGES	
5100 UTILITIES	
5101	Electrical Service: Cost of electricity used.
5102	Heating Services: Including gas, coal and oil.
5103	Water and Sewer Services: Cost of water and sewer services.
5104	Street Lighting: Payments made to provide lighting of city streets.
5200 COMMUNICATIONS	
5201	Postal and Messenger Services: Payments for transmitting mail by the United States Postal Service including stamps, stamped envelopes, postage meter rent, and permit fees or payments for transmitting messages and packages by private courier organizations.
5202	Electronic Data Services: Line costs for transmitting or providing electronic data services such as internet, T1 lines, cable TV, etc.
5203	Telephone: Payments for telephone service including teletype, cable or related service. Also includes charges for installation of telephone equipment. Excludes cell phone service costs. Cell phone service costs are to be recorded under line 5204.
5204	Cellular Telephone Services: Payments for cell telephone service to include email service cost. Also, marginal costs for equipment can be added expense unless its such a cost to be deemed a durable good for inventory purposes.
5300 INSURANCE	
5306	Surety Bonds: Payments for surety insurance providing coverage for public officials in positions of trust to guarantee the performance of their lawful obligations.
5308	General Liability Insurance: Payments for insurance for bodily injury and property damage that the locality may be liable for that is not covered by other policies.
5310	Umbrella Policy: Insurance applied as excess to other forms of liability insurance.
5312	Self Insurance Program: Payments made by the City on claims not paid by insurer if thought to be remotely liable in some form.
5399	Insurance Allocations: Charges for insurance to departments based upon estimates prepared by City's Finance Department. The percentage allocation process uses prior fiscal year personnel services costs to determine a departmental percentage allocation for spreading overall general insurance costs.

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5400 MATERIALS AND SUPPLIES

- 5401 Office Supplies:** Office stationery, forms, and other miscellaneous office items not considered to be a durable good as defined under line 5477.
- 5403 Agricultural Services and Supplies:** Items used in the production and care and treatment of plants and animals, and in landscaping. Includes small tools which are used in these activities and require frequent replacement.
- 5404 Safety, Medical, and Laboratory Supplies:** Specialty items used by Emergency Services or chemical processes other than treatment procedures. Also, safety supplies purchased by the City to support the City's safety program needs.
- 5405 Janitorial Supplies:** Includes soaps and other cleaning preparations, waxes, disinfectants, building insecticides, mops, brooms, electric light bulbs, toilet tissue, paper cups and towels, and other disposable items.
- 5406 Generator Supplies:** Diesel fuel, gasoline, or such other fuel as is used in the operation of a generator including lubricating oils and any other materials and supplies needed to maintain and operate a generator.
- 5407 Repair and Maintenance Supplies:** Includes building materials and supplies, paints and painting supplies, plumbing supplies and electrical supplies.
- 5408 Vehicle/Equipment Maintenance Supplies:** Gasoline or such other fuel as is used in the operation of vehicles and powered equipment (e.g., lawn mower), lubricating oils, tires, spark plugs, batteries and chains.
- 5409 Police Supplies:** Includes guns, ammunition, night sticks, etc.
- 5410 Uniforms and Wearing Apparel:** Clothing or apparel purchased by the locality for employees. Includes boots, shoes, belts, shields, badges, safety equipment, etc.
- 5411 Books and Subscriptions:** Books, microfilm, periodicals, newspapers, magazines and technical literature.
- 5413 Other Operating Supplies:** Manufacturing supplies, electronic supplies, communication supplies, and other operating supplies not provided for in the foregoing accounts.
- 5414 Merchandise for Resale:** Supplies, materials or equipment purchased for resale in substantially the same form as purchased.
- 5415 Recreation Supplies:** Items needed to provide recreational activities.
- 5417 Photocopying Supplies:** Cost of paper, toner, etc. needed to operate departmental copiers.
- 5419 Flag Supplies:** To purchase flags, flag poles, and repair supplies for downtown and other roads and bridges designated to have flags under the City's flag program.
- 5420 Skateboard Park Supplies:** To purchase materials and contributions for Skateboard Park.
- 5421 Kids Playce:** To purchase materials and supplies from contributions for Kids Playce playground.
- 5426 Chemical Supplies:** Chlorine, polymers, etc.
- 5428 Data Processing Supplies:** Storage disks, printer ribbons, printer forms and paper, ink jet cartridges, etc., associated with the operation of data processing equipment. Also, any repair and maintenance parts for data processing equipment.
- 5430 Asphaltting Materials:** Materials needed for asphaltting and blacktopping.
- 5431 Asphalt Overlays:** Cost of asphaltting construction and repairs.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

5432	Bridge Repair and Maintenance: Cost of major repairs and maintenance of bridges other than minor Public Works labor charges.
5450	Crime Prevention Supplies: Supplies for an ongoing crime prevention program.
5451	Dare Training: Costs associated to train officers to run an efficient Dare Program.
5452	Photography Supplies: Costs of photographic supplies used in City services.
5477	Durable Goods: Inventory items purchased that are under \$5,000 and have an estimated life of more than one year. Examples of such items would be miscellaneous office furniture and equipment such as a file cabinet, calculator, chair, etc., that needs departmental accountability on an annual basis to allow good internal control procedures. Each respective City department should keep an on-going listing of such items to include location, original cost, date of purchase, and a brief description of item. A listing of description details should include any serial number (S/N), brand name, and any other means to verify items such as weight, color, shape, size, material, etc.
5500 TRAVEL AND TRAINING	
5501	Travel and Training: Includes costs of training conferences and seminars as well as food, transportation and lodging necessary to attend.
5502	Travel - Business and Promotions: Includes travel expenses relating to trips made for City business for reasons other than training conferences and seminars. Also, includes allowance of \$0.38 per mile for use of personal vehicle for City business.
5506	Travel - Vehicle Allowance: Lump sum payment to an employee for daily usage of personal vehicle that does not receive reimbursement on a per mile basis as charged under line 5502 of expense.
5600 CONTRIBUTIONS TO OTHER ENTITIES	
5601	State Health Department: Payment to the State Department of Health for the City's portion of the cooperative budget of the Local Health Department.
5602	Community Services Board: Contributions made to support the Rockbridge Area Community Services Board.
5603	C.S.B. - PEP Grant: Contributions made as a local match to State funds for the Parent Empowerment Program (PEP).
5604	Payments to Other Civic and Community Organizations: Includes contributions to civic and cultural activities such as symphonies, museums, etc. Also, includes contributions to local groups such as SADD.
5605	Regional Library Services: Contributions made to support the Rockbridge Regional Library services.
5606	Permits to State Regulatory Agencies: Payments to State Water Control Board and other government regulatory agencies for various permits.
5607	Payments to MSA: Contributions made to support new regional wastewater treatment operations.
5608	Payment to Juvenile Detention Home: City's share of costs of operation of Shenandoah Valley Juvenile Detention Home.
5609	Rockbridge SPCA: Contribution made to support Rockbridge SPCA services.
5610	Property Tax Payments: Taxes paid on houses owned by City Housing Fund until sold.
5611	State & Local Hospitalization: Contribution to State and Local Hospitalization (SLH) Program administered by the State Department of Medical Assistant Services.
5612	Stonewall Jackson Hospital: Contributions made to support local community hospital operations.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

- 5613 Project Horizon:** Contributions made to support the Project Horizon Agency, an outreach program for battered and abused spouses.
- 5614 Rockbridge Area Free Clinic:** Contributions made to support the Rockbridge Area Free Clinic, a service of medical care from physician services, pharmaceuticals, laboratory and X-ray, to reduced price or free surgeries to eligible local residents.
- 5615 RATS:** Contributions made to support the Rockbridge Area Transportation System (RATS) in providing transportation services to persons with disabilities.
- 5617 RRDTF:** Recognizes funds received from local or State sources that are forwarded to the Rockbridge Regional Drug Task Force (RRDTF) at the request of the Police Department.
- 5618 Drug Task Force Account:** Payments made to transfer of State and Local forfeited assets to the Treasurer/Police special drug task force account.
- 5620 DSLCC:** Contributions made to supplement the general administration and site improvement needs of the local Dabney S. Lancaster Community College (DSLCC).
- 5621 DSLCC - Rockbridge Center:** Contributions made to support operating expenses related to a local area office representing DSLCC.
- 5622 WVPT:** Contributions made to the Shenandoah Valley Educational Television Corporation (SVETC) to support educational and public program services to the local area.
- 5630 Social Services Administration:** Contributions made to the local social services program to support administration costs.
- 5632 Tax Relief for the Elderly Disabled:** Tax relief provided to qualified elderly and disabled property owners who are not less than sixty-five years of age or are permanently and totally disabled as defined by the City code under Section 23-2.2.
- 5633 TAP:** Contributions made to support the programs and services of the Total Action Against Poverty (TAP) Program in the Roanoke Valley Area.
- 5634 VPAS:** Contributions made to the Valley Program For Aging Services, Inc. (VPAS) to supplement Federal and State funds established under the Older Americans Act. This funding provides a cross-section of services to frail homebound senior citizens.
- 5635 Rockbridge Area Occupation Center (RAOC):** Contributions made to the Rockbridge Area Occupation Center to provide job-training skills for local employment opportunities.
- 5636 Hospice:** Contributions made to support the Hospice Program.
- 5637 Blue Ridge Legal:** Contributions made to support Blue Ridge Legal services.
- 5638 Senior Center:** Contributions made to support the programs and services of the Senior Center.
- 5639 Yellow Brick Road:** Contributions made to support Yellow Brick Road services.
- 5645 Horse Center Foundation:** Payment of transient occupancy taxes collected for the Virginia Horse Center Foundation. These payments are dedicated to help pay Virginia Horse Center debt service costs.
- 5650 Payments for Cultural Activities:** Contributions to local recreational and cultural organizations which provide activities for citizens and tourists in Lexington.
- 5651 FAIR:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Fine Arts in Rockbridge (FAIR) organization.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

- 5652 Lime Kiln Arts:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Lime Kiln Arts organization.
- 5653 Rockbridge Fair:** Contributions made to annual Rockbridge County Fair.
- 5654 Indoor Swimming Pool:** Contribution made to support a new indoor swimming pool.
- 5657 Regional Tourism:** Payments made by the City to support the regional tourism program.
- 5659 Regional IDA:** Contributions made to support the Regional Industrial Development Authority (IDA).
- 5660 Rockbridge Partnership:** Contributions made to support the Rockbridge Partnership.
- 5661 LDDA:** Contributions made to support the Lexington Downtown Development Association (LDDA).
- 5662 Chamber of Commerce:** Contributions made to support the local Chamber of Commerce.
- 5663 Soil & Water Conservation District:** Contribution made to support the Natural Bridge Soil and Water Conservation District.
- 5664 SVP - District IV:** Contributions made to support the Shenandoah Valley Partnership (SVP) consisting of all jurisdictions in District IV to foster a cohesive and cooperative regional economic development marketing effort.
- 5670 Cooperative Extension Service:** Payment to joint service with Rockbridge County to support the State Cooperative Extension Service available for agricultural and horticultural needs of the local area.
- 5677 Habitat for Humanity:** Contributions made to support Habitat for Humanity housing projects.
- 5678 RARA:** Contributions made to support Rockbridge Area Relief Association (RARA).
- 5681 SVTA:** Contributions made to Shenandoah Valley Travel Association (SVTA).
- 5685 CSPDC:** Payments to Central Shenandoah Planning District Commission (CSPDC) for support functions.
- 5691 Payments to Joint Dispatch Center:** Payments for City share of operational and capital costs related to the consolidated E-911 Center with the City of Buena Vista and Rockbridge County.
- 5699 Payments to RARO:** Payments to Rockbridge Area Recreation Organization (RARO) to support community development and recreation activities on an area basis.

5800 MISCELLANEOUS

- 5801 Dues and Memberships:** Fees and charges for organizations dues and memberships.
- 5802 Police Accreditation:** Charges related to requirements needed to obtain state and federal accreditation of the police department.
- 5803 Employee Relations:** Cost of programs to foster employee morale.
- 5804 Lee-Jackson Classic:** Contributions made to support annual lacrosse game between VMI and W&L.
- 5805 Relocation:** Costs related to the temporary relocation of homeowners during rehabilitation.
- 5807 Down Payment Assistance:** CDBG expenditures for any down payment assistance on a housing project.
- 5813 Bad Debt Expense:** Charges related to bad debt.
- 5816 RSIF Grant Purchases:** Items purchased with grant monies from the Rehabilitative Services Incentive Fund. The City serves as fiscal agent for RSIF grant awards.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

5817	Chocolate Lover's Event: Annual event activity costs sponsored by regional tourism program.
5820	Farmer's Market Service: Purchases and expenses for the farmer's market program.
5854	Rehabilitation Building Tax Abatement: Tax reduction given for rehabilitated buildings. Also, payments made to Sprint as partial reimbursement for use of Visitor Center.
5864	Smoke House: Support of training facility for Lexington volunteer fire fighters.
5865	Property Tax Payments: Payments made by the City for real property taxes due on homes still owned by Threshold when tax assessment is due.
5886	Building Permit Surcharge: 1% surcharge from Commonwealth for building permits sold in a locality.
5887	Water Surcharge: Mandated surcharge per water customer to reimburse the State for maintaining various regulatory agencies.
5891	DOF Improvement Grants: Costs related to eligible expenses for rain gardens supported by Department of Forestry grant funds.
5892	Watershed Master Plan - National Fish and Wildlife Foundation: Costs related to eligible expenses for development of a master watershed plan supported by grant funds from the National Fish and Wildlife Foundation.
5893	DMV Grant Purchases: Items purchased with grant monies from the State Department of Motor Vehicles. This includes Federal pass-thru funds from the Federal Highway Administration.
5894	DOES Grant Purchases: Items purchased with grant monies from the State Department of Emergency Services to support local public safety needs.
5895	DOJ Grant Purchases: Items purchased with grant monies received from the Federal Department of Justice to support local public safety needs.
5897	DCJS Grant Purchases: Items purchased with grant monies received from the State Department of Criminal Justice Services to support local public safety needs.
5898	Miscellaneous: Any miscellaneous expenses not chargeable under other miscellaneous lines as listed above.
5899	State Grant Purchases: Items procured from funds awarded by the Commonwealth with restrictions for specific purposes. Includes items procured with Federal pass-thru funds.
5901	NFW Improvement Grants: Grant costs for items purchased using monies received from the National Fish and Wildlife Foundation.
5902	Miller House Project: Costs to renovate and improve the Miller House at Jordan's Point Park.
5903	Overlook Project: Costs to improve an overlook site at Jordan's Point Park.
5904	DCR Improvement Grants: Items purchased with grant monies received from the Federal Department of Conservation and Recreation.
5905	EPA Improvement Grants: Items purchased with grant monies received from the Federal Environmental Protection Agency.
5999	Photography Supplies: Items needed to allow photographs to be taken such as film and batteries. This includes the cost of film development.
6012	VPA - Client Services - Payments made to support Virginia Public Assistance client services.
6013	Special Welfare - Client Services - Payments made to support special welfare expenses.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

7000 CAPITAL OUTLAY	
7001	Machinery and Equipment - Includes household equipment (e.g., beds, refrigerators), medical and laboratory equipment, educational and recreational equipment, photographic equipment, farm vehicles and equipment.
7002	Furniture and Fixtures - Office furniture, machines and appurtenances including desks, file cabinets, lamps, typewriters, calculators, duplicating and photocopying machines, draperies, carpets, etc.
7003	Communications Equipment - Radios, televisions, radar, intercoms, teletype and other communications equipment.
7005	Motor Vehicles and Equipment: Automobiles, trucks, buses, motorcycles, etc.
7006	Construction Vehicles and Equipment: Bulldozers, cranes, graders, backhoes and other vehicles and associated equipment used in construction.
7007	ADP Equipment/Software: Purchase of Automated Data Processing equipment (hardware) or new original software purchases that are deemed to be a general fixed asset record.
7008	Building Improvements: Existing building renovations and major maintenance projects such as roof replacement, heating, and/or air-conditioning replacement, etc.
7009	Infrastructure Projects: Cost of bridges, sidewalks, storm drains, and street additions or improvements not capitalized under the Capital Projects Fund.
7010	New Building Construction: Cost of capital outlay for new building projects including contents needed to open the new facility to include phone system, computers, cabling, utilities, etc. This line of expense does not include architectural/engineering costs reported under line 3002.
7012	Public Safety Equipment: Radar Unit, Cameras, Video Units, Weapons, and other miscellaneous equipment needs of Police, Fire, and Rescue services. This account excludes communications equipment, motor vehicles and equipment, and ADP equipment reported under expense lines 7003, 7005, and 7007 respectively.
7900	Property Acquisition: Cost of acquiring real property.
7995	Renovation Projects: Building improvements that extend the useful life and value of City-owned properties.
8000 LEASES AND RENTALS	
8001	Lease/Rent of Equipment: Non capitalized rental of equipment not made under a lease purchase agreement.
8002	Lease/Rent of Buildings: Non capitalized rental of buildings not made under a lease purchase agreement.
8003	Parking Lot Rent: Non capitalized rental of parking lots not made under a lease purchase agreement.
9000 DEBT SERVICE COSTS	
9001	Debt Service - Principle: Payments made to retire the principle on the City's outstanding bond issues.
9002	Debt Service - Interest: Payments made on interest of the principal amount of the City's outstanding bond issues.
9003	RHS Debt Service-Principle: Payments made to retire principle on the City's outstanding bonds issued to support Rockbridge High School.
9005	RHS Debt Service-Interest: Payments made on interest of the amount of the City's outstanding bonds issued to support Rockbridge High School.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

9006	Mortgage Debt Service: Cost incurred in the event a buyer for rehabilitated City owned housing cannot be found within six months after purchase by the City.
9100	INTERFUND AND INTERDEPARTMENTAL SERVICE CHARGES
9100	Equipment Replacement Contribution: Charges made to City departments to compensate for vehicles and equipment purchased from the General Fund equipment replacement reserve account.
9101	Services of City Manager's Office: Charges for services of City Manager's office for water and wastewater operations.
9102	Services of Public Works - Stores: Charges for services of Public Works Department for water and wastewater operations.
9103	Services of Treasurer's Office: Charges for services of City Treasurer's office for water and wastewater operations.
9104	Services of Finance Department: Charges for services of Finance Department for services for water and wastewater operations.
9105	Services of Public Works - Streets: Charges for services of Public Works for street maintenance and administration.
9107	Services to Water and Wastewater: Services of the General Fund charged to Utility Fund.
9108	Services of Human Resource's Office: Charges for services of Human Resource's Office for water and wastewater operations.
9109	Services of Youth Services Administration: Charges for services of Youth Services Administration Office for VJCCCA services.
9112	Services to VJCCCA Services: Services of Youth Services Administration charged to Virginia Juvenile Community Crime Control Act Services.
9200	TRANSFERS OUT
9201	To General Fund: Transfer from other funds to support activities of the General Fund.
9202	To School Fund: Transfer from General Fund to provide support for operation of Lexington School System.
9207	To Cemetery Fund: Transfer from General Fund to the Cemetery Fund restricted investment account.
9208	To Capital Projects Fund: Transfer from other funds to support Capital Projects Fund.
9600	HOUSING PROJECTS
9646	311 Massie Street: Rehabilitation Vacant Unit - Local Funds.
9647	313 Massie Street: Rehabilitation Vacant Unit - Local Funds.
9700	HOUSING RESERVE
9799	Housing Funding: Reserve funds for future housing projects awaiting City Council appropriation for a specific project.
9900	OTHER USES OF FUND
9901	Services To Water/Wastewater: General Fund departmental charges to the Utility Fund for services rendered.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

- 9913 State Grant Refunds:** Grant funds that do not get deferred until the next fiscal year that lapse into fund balance of the General Fund. These funds later are requested back from the grant agency due to not meeting expenditure requirements or the funds are simply not fully expended upon closure of the grant program.
- 9957 Property Acquisition:** Expenditures to acquire property for the City's housing program or other City housing projects.
- 9959 Contingency:** Funds set aside for use in case of unforeseen expenditure needs.
- 9960 Depreciation:** Provides for a means to effectively represent the total replacement costs of City equipment and fixed assets.
- 9961 Loss on Disposal of General Fixed Assets:** Losses on the disposition of any general fixed assets traded, stolen, or salvaged by the City.
- 9962 GFA Additions:** Expense reimbursement for the recordation of a general fixed asset addition. This line item will allow a record purchased within a respective department to be established in the general fixed asset general ledger account.
- 9990 Rehabilitation Services:** Payments made for construction services incurred Community Development Block Grant rehabilitation projects.
- 9991 Demolition:** Costs of building demolition related to rehabilitation of dilapidated dwellings.
- 9992 Infrastructure Improvements:** Miscellaneous infrastructure improvements to support properties under the City's housing program.

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

DEBT SERVICE CHARGES ON OUTSTANDING GENERAL OBLIGATION BONDS TO MATURITY												
ALL ISSUES COMBINED												
Original Principal \$16,029,000												
At 7/1/09	GENERAL FUND			SCHOOL FUND			UTILITY FUND			TOTAL ISSUE		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009-10	514,923	534,471	1,049,394	179,038	13,835	192,873	0	0	0	693,961	548,306	1,242,267
2010-11	536,066	514,446	1,050,513	186,295	6,578	192,873	0	0	0	722,361	521,024	1,243,385
2011-12	352,909	495,846	848,755	63,762	529	64,291	0	0	0	416,671	496,375	913,046
2012-13	265,000	484,951	749,951	0	0	0	0	0	0	265,000	484,951	749,951
2013-14	275,000	474,151	749,151	0	0	0	0	0	0	275,000	474,151	749,151
2014-15	290,000	462,851	752,851	0	0	0	0	0	0	290,000	462,851	752,851
2015-16	300,000	451,051	751,051	0	0	0	0	0	0	300,000	451,051	751,051
2016-17	310,000	438,851	748,851	0	0	0	0	0	0	310,000	438,851	748,851
2017-18	325,000	425,826	750,826	0	0	0	0	0	0	325,000	425,826	750,826
2018-19	340,000	411,776	751,776	0	0	0	0	0	0	340,000	411,776	751,776
2019-20	355,000	397,008	752,008	0	0	0	0	0	0	355,000	397,008	752,008
2020-21	365,000	381,616	746,616	0	0	0	0	0	0	365,000	381,616	746,616
2021-22	385,000	365,347	750,347	0	0	0	0	0	0	385,000	365,347	750,347
2022-23	400,000	348,175	748,175	0	0	0	0	0	0	400,000	348,175	748,175
2023-24	420,000	330,238	750,238	0	0	0	0	0	0	420,000	330,238	750,238
2024-25	435,000	311,263	746,263	0	0	0	0	0	0	435,000	311,263	746,263
2025-26	455,000	291,238	746,238	0	0	0	0	0	0	455,000	291,238	746,238
2026-27	475,000	270,313	745,313	0	0	0	0	0	0	475,000	270,313	745,313
2027-28	495,000	248,487	743,487	0	0	0	0	0	0	495,000	248,487	743,487
2028-29	520,000	225,650	745,650	0	0	0	0	0	0	520,000	225,650	745,650
2029-30	545,000	201,687	746,687	0	0	0	0	0	0	545,000	201,687	746,687
2030-31	565,000	176,713	741,713	0	0	0	0	0	0	565,000	176,713	741,713
2031-32	595,000	149,125	744,125	0	0	0	0	0	0	595,000	149,125	744,125
2032-33	625,000	118,625	743,625	0	0	0	0	0	0	625,000	118,625	743,625
2033-34	655,000	86,625	741,625	0	0	0	0	0	0	655,000	86,625	741,625
2034-35	685,000	53,125	738,125	0	0	0	0	0	0	685,000	53,125	738,125
2035-36	720,000	18,000	738,000	0	0	0	0	0	0	720,000	18,000	738,000
TOTALS:	\$12,203,898	\$8,667,455	\$20,871,354	\$429,095	\$20,942	\$450,037	\$0	\$0	\$0	\$12,632,993	\$8,688,397	\$21,321,390

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

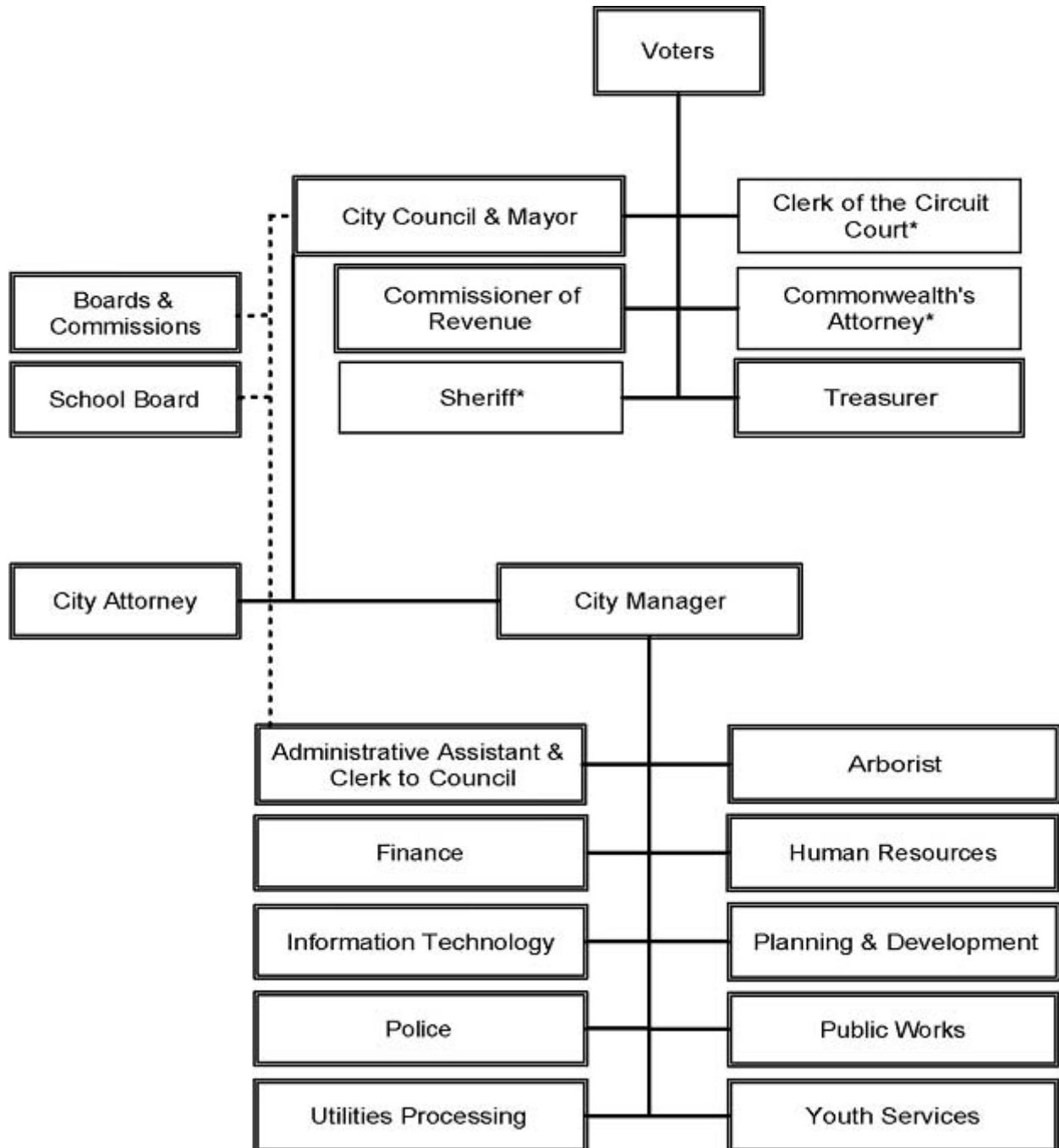
DEBT SERVICE CHARGES ON OUTSTANDING GENERAL OBLIGATION BONDS TO MATURITY			
2006 ISSUE			
Original Principal \$12,000,000			
GENERAL FUND			
(100%)			
At 7/1/09 Fiscal Year	Principal	Interest	Total
2009-10	240,000	513,226	753,226
2010-11	250,000	504,345	754,345
2011-12	255,000	495,033	750,033
2012-13	265,000	484,951	749,951
2013-14	275,000	474,151	749,151
2014-15	290,000	462,851	752,851
2015-16	300,000	451,051	751,051
2016-17	310,000	438,851	748,851
2017-18	325,000	425,826	750,826
2018-19	340,000	411,776	751,776
2019-20	355,000	397,008	752,008
2020-21	365,000	381,616	746,616
2021-22	385,000	365,347	750,347
2022-23	400,000	348,175	748,175
2023-24	420,000	330,238	750,238
2024-25	435,000	311,263	746,263
2025-26	455,000	291,238	746,238
2026-27	475,000	270,313	745,313
2027-28	495,000	248,487	743,487
2028-29	520,000	225,650	745,650
2029-30	545,000	201,687	746,687
2030-31	565,000	176,713	741,713
2031-32	595,000	149,125	744,125
2032-33	625,000	118,625	743,625
2033-34	655,000	86,625	741,625
2034-35	685,000	53,125	738,125
2035-36	720,000	18,000	738,000
TOTALS	<u>\$11,545,000</u>	<u>\$8,635,296</u>	<u>\$20,180,296</u>

CITY OF LEXINGTON, VIRGINIA: 2009-10 ANNUAL BUDGET

DEBT SERVICE CHARGES ON OUTSTANDING GENERAL OBLIGATION BONDS TO MATURITY									
2001 ISSUE									
Original Principal \$4,029,000									
At 7/1/09	GENERAL FUND (60.56%)			SCHOOL FUND (39.44%)			TOTAL ISSUE		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009-10	274,923	21,245	296,168	179,038	13,835	192,873	453,961	35,080	489,041
2010-11	286,066	10,101	296,168	186,295	6,578	192,873	472,361	16,679	489,040
2011-12	97,909	813	98,722	63,762	529	64,291	161,671	1,342	163,013
TOTALS:	<u>\$658,898</u>	<u>\$32,159</u>	<u>\$691,058</u>	<u>\$429,095</u>	<u>\$20,942</u>	<u>\$450,037</u>	<u>\$1,087,993</u>	<u>\$53,101</u>	<u>\$1,141,094</u>

Principal Executive Officials				
Official	Name	Term & Manner of Selection	Length of Service With City	Expiration of Term
Mayor	Mimi Elrod	4 years (Elected)	6 years	12/31/2012
Vice-Mayor & Council member	Jim Gianniny	4 years (Elected)	10 years	12/31/2010
Council member	Marylin E. Alexander	4 years (Elected)	newly elected	12/31/2012
Council member	R. David Cox	4 years (Elected)	newly elected	12/31/2012
Council member	Frank Friedman	4 years (Elected)	2 years	12/31/2010
Council member	Bob Lera	4 years (Elected)	newly elected	12/31/2012
Council member	Jack Page	4 years (Elected)	4 years	12/31/2010
City Attorney	Laurence A. Mann	Appointed by Council	17 Years	Pleasure of Council
City Clerk	Sharon Edwards	Appointed by Council	3 years	Pleasure of Council
City Manager	T. Jon Ellestad	Appointed by Council	18 years	Pleasure of Council
Non-Council Positions				
Chief of Police	Steve Crowder	Employed by City Manager	3 years	
Commissioner of Revenue	Karen Roundy	4 years (Elected)	7 years	12/31/2009
Director of Finance	Monty Higgins	Employed by City Manager	14 years	
Director of Planning and Development	Bill Blatter	Employed by City Manager	18 years	
Director of Public Works	David A. Woody	Employed by City Manager	27 years	
Director of Utilities Processing	Rick Allen	Employed by City Manager	6 years	
Registrar	Carol Rendleman	Appointed by Board of Elections	10 years	Pleasure of Board
Treasurer	Patricia DeLaney	4 years (Elected)	34 years	12/31/2009

CITY OF LEXINGTON Organizational Chart



*Shared with CountyAppointing
authority only